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STATISTICAL REPORT 1982

GEORGIA DEPARTMENT OF REVENUE

W. E. STRICKLAND
Commissioner

Department of Revenue
State of Georgia
Atlanta 30334

W. E. Strickland
Commissioner

November 19, 1982

The Honorable George Busbee, Governor
and
Members of the General Assembly
State of Georgia
Atlanta, Georgia 30334

Ladies and Gentlemen:

As required by law, I herewith submit to you the Statistical Report of the Department of Revenue for the fiscal year ending June 30, 1982.

Net collections for the fiscal year ending June 30, 1982, totaled $3,161,547,531.04. This represents an increase of $250,094,459.17 over the prior year. This was the fifth consecutive one-quarter billion dollar increase for the Department and the sixth increase of this magnitude in the history of the Department.

The inflation rate declined faster than expected during the past year. Our revenue growth rate has been greatly influenced by the inflation rate in recent years. The 8.6% revenue increase this year was the lowest since the 8.2% increase of fiscal year 1976.

The goal of this Department is to provide for Georgia the fairest and most efficient Revenue Department in the Country. We are continuing to make significant progress toward achieving this goal. The cost of operating the Revenue Department for the fiscal year 1982 declined to 1.13% of total collections as compared to a cost of 1.18% during fiscal year 1981. Our efforts have been greatly assisted by the excellent cooperation we have received from you and our associated agencies in State Government.

Respectfully submitted,

W. E. Strickland
Commissioner

FOREWORD

Tax Data Available by County

Personal income tax returns have been tabulated by county and are shown on pages 24, 25 and 26 in Table 12. Table 13, beginning of page 27, shows sales and use tax collection with a growth index; assessed property value of the gross general digest, net general digest and public utility digest; and motor vehicles by major type. Table 14, beginning on page 32, presents the counties by population and the size or magnitude ranking using the information of income, sales, motor vehicle, and property digest found in the two preceeding tables. The four right hand columns give each county as a per capita amount so an alternate method of comparison can be made.

Tables 16 and 17 on pages 39 and 40 list the property tax millage rate by county in an alphabetic and numeric series. The alphabetic table 16 gives the reader a quick access to a given county's millage rate. Table 17 gives the reader a quick method of comparing a given millage rate numerically with the other counties.

Table 18 on page 41 displays the gross intangible tax assessment by county. The Revenue Department research staff will furnish various statistics in line with present unpublished data not subject to disclosure law confidentiality.

Taxes administered by the Revenue Department:

SALES AND USE TAX

The Sales and Use tax was begun in March, 1951, in Georgia at the present 3% statewide rate. Georgia was the 30th state to use this tax source and there are presently 45 states using it. This tax has been the largest state revenue source since it was adopted and presently produces one-third of the state generated revenue.

An additional 1% was added in Fulton and DeKalb counties as a dedicated revenue for the construction and operation of the Metropolitan Atlanta Rapid Transit Authority. More than one hundred and four million dollars were collected for M.A.R.T.A. in the past fiscal year by the Revenue Department. A 1% Local Option Sales Tax also generated one hundred and eighty-three million dollars of revenue for one hundred and eleven local areas in the past fiscal year.

The Sales and Use Tax has been a consistent revenue source with only minor changes in the law since its inception. About 80% of the Georgia Personal Income is represented in the collections of this tax each year. Although this is an overall proportional tax, most people agree that it is slightly regressive in that lower income households spend a larger percentage of their income on items subject to the sales tax than do higher income households.

Sales and Use tax is shown by:

Commodity	pages	15, 16
County	"	27, 28, 29, 30, 31
County ranking, sales dollars	"	32, 33, 34, 35, 36, 37
Total Collections	"	1, 7, 8, 10, 31

INDIVIDUAL INCOME TAX

The individual income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. A graduated system was begun in 1931 and revised in 1937 to essentially the present graduated scale used by the Georgia joint filer today. Several refinements such as withholding, estimated tax, and new graduated schedules for certain types of filers have been introduced over the years.

This tax, unlike sales and motor fuel, was handicapped at creation and only allowed to tax the affluent incomes. The basic allowance (exemptions and deductions) relieved all but a small percentage of the Georgia families from paying state income taxes. With the inflationary rise of income, the basic non-taxable income allowances become a smaller percentage of this income so that today two-thirds of the Georgia families pay state income taxes.

Families with annual incomes below $6,000 do not owe personal income taxes and those above this level are subject to the 1% to 6% graduated tax scale. The 1980 returns show that 47% of the average Georgian's income was subject to an average 4.4% rate of income taxation for an effective tax rate of 2.0% of total personal income. The 1964 effective tax rate was less than 0.7% with only 25% of the average Georgian's income being subject to a 2.7% average rate of taxation.

The individual income tax is considered to be "levered" because it changes 1.8 times the change of income activity. This leverage is shown as an "Income elasticity ratio" in the last column in Table H-4 on page 10.

Personal income tax information is shown by:

Total	pages	1, 8, 10, 17, 19
County	"	24, 25, 26
Gross income comparisons	"	32, 33, 34, 35, 36, 37
Charts	"	7, 9

MOTOR FUEL TAX

The Motor Fuel tax is the oldest major tax presently in use. Georgia was one of ten states that adopted this tax source in 1921. Five states had initiated the use of Motor Fuel taxation in 1919 and 1920. All states (48 back then) began motor fuel taxation by 1929 and this was the largest state tax in Georgia and most other states until after World WarII.

The motor fuel tax rate was increased by one cent a gallon in June, 1971, to 7½ cents for the first change in 16 years. A rate of 7 cents per gallon was in effect in January, 1950, so that in 30 years the rate has increased less than 8%.

After being the state's top revenue source for three decades, the new 3% sales tax pushed motor fuel back to number two during the 1950's and 1960's. The individual income tax, with its graduated scale and aided by an inflationary rise of incomes finally, relegated motor fuel to the number three position in the 1970's. In spite of its less lofty position on the team, this hard-working motor fuel tax generates as much state revenue today as the whole tax system could produce in the early 1950's.

Motor fuel taxes are presented on pages 1, 7, 8, and 18.

CORPORATE INCOME TAX

The corporation income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. The rate was changed to: 4% in 1931; 5½% in 1937; 7½% in 1949 - 50 (temporarily); 5½% in 1951; 4% in 1955 with Federal taxes no longer deductible; 5% in 1964; and the present 6% went into effect in 1969.

The corporation income tax has been a major tax source since its inception by the state. It has been the fourth largest state revenue producer for over two decades. A corporation license (or franchise) tax is administered in conjunction with the income tax program. Pages 1, 7, 8, 9, 10 and 36 show collections from corporation income tax and licensing.

TOBACCO TAXES

The taxation of cigars and cigarettes was begun in 1923 by Georgia. The rate had gradually increased to 5 cents a pack by 1955, in 1964 it was raised to 8 cents, and in March, 1971, to the present 12 cents a pack. Most states have increased cigarette taxes rapidly in the last 15 years so the Georgia rate has remained approximately average. The revenue from this tax is over 3% of the Department's collections and almost equals the combined state collections of liquor, beer and wine. Pages 1, 7, 8, and 20 show detailed cigarette collection date.

LIQUOR BEER AND WINE TAXES

The sale of alcoholic beverages was begun in the mid 1930's after Prohibition was repealed nationally. The local option concept prevails in Georgia in the licensing and sale of alcoholic beverages. This means that any city or county which wants to provide for the licensing of distilled spirits can do so only after holding a public election, to determine whether the citizens want it. If they don't, then the question is dropped for two years at which time another election may be held. If the vote indicates that the citizens do want to license the sale of spirits in their area, then sale and manufacture in the area is permitted,provided the manufacturer, wholesaler, or retailer has obtained a current valid license from the State Revenue Department, after obtaining all necessary licenses from the city or county in which the licensee will have his place of business. Alcoholic beverage collections are shown on pages 1, 7, 8, and 20.

MOTOR VEHICLE TAGS AND TITLES

The motor vehicle license law was initiated in 1910 and a title law was added in 1963. A title is to a motor vehicle what a deed is to a piece of real estate. The law requires you to secure a title at the time your vehicle is purchased.

Non-residents who move to Georgia permanently, as opposed to those who are merely sojourning, must purchase a Georgia tag within seven (7) days after establishing their residence in Georgia. Persons employed on a temporary basis in Georgia or just passing through are not required to register their vehicles if they remain in the state for less than 30 consecutive days. Military personnel are not required to register vehicles in Georgia as long as they display valid licenses from their home states. However they may purchase Georgia plates if they wish. Out-of-state students may use vehicles in Georgia without purchasing a Georgia tag, provided they display valid licenses from their home states.

Application for tags and/or decals for all vehicles, and payment for ad valorem taxes on the vehicles are made through the county tag agent. The county tag agent is the county tax commissioner or tax collector. The county tag agent issues all the tags or renewal decals except those for certain large trucks, which are issued by the Department of Revenue. Applications for title may be submitted to the county tag agent or to the Department of Revenue.

Each license tag application must be filed in the county of legal residence of the person who owned the vehicle on January 1. If the vehicle is used in connection with some established business enterprise located in another county, the license application must be filed in the county where the business is located. Motor vehicles owned by non-Georgia residents must be registered in the county where they are located.

By law, the tax collector or tax commissioner of each county is charged with the duties of tag agent. Any inquiries or needs concerning motor vehicle registration and licensing should be directed to the tag agent in your county. Application for a renewal decal on an existing tag must be made between January 1 and April 1 each year - the earlier the better. Motor vehicle information is shown on pages 1, 7, 8, 21, 27, 28, 29, 30 and 31.

PROPERTY TAX

The Property Tax Division oversees all forms of taxation in the real property, personal property, utilities, automobiles, intangible property, real property recording, property abandonment, and intangible property recording.

The ad valorem property tax is the primary source of revenue for local governmental units in Georgia, including cities, counties, and school districts. In addition, a small amount of property tax revenue goes into the State Treasury. County and city tax officials collect and administer the tax, but the State Revenue Commissioner exercises some supervisory authority to assure that the tax is administered uniformly throughout the state and in accordance with the law.

The ad valorem tax is based upon the "value" of the real and personal property which is subject to the tax. By law, all property is valued, or "assessed", at 40 percent of its fair market value. The tax rate, or "millage", in each county is set annually by the Board of County Commissioners or other governing authority of the taxing jurisdiction. A tax rate of "one mill" represents a tax liability of $1 per $1,000 of assessed value. The average county millage rate in 1981 was under 25 mills; the amount collected for the State in each county was only 1/4 of a mill. Pages 1, 8, 22 and 23 show collections from property taxation. Additional related property information is shown on county tables beginning on page 27.

UTILITIES

The ad valorem tax on public utilities is a centralized system operated by the Property Tax Division of the Revenue Department. There are 170 utility systems consisting of 26 Railroad Co., 44 Telephone Co., 51 Electric Co., 4 Gas Co., 21 Municipal Gas, 6 Pipeline Co., and 18 Airlines Flight Equipment. Four basic factors are reviewed in arriving at assessment of utilities: Fair Market value of the System, Fair Market value in Georgia, Net Book Value, and the Average Income.

THIS REPORT PREPARED BY THE FOLLOWING:

Commissioner	W. E. Strickland	Cover and Charts	Marta Crane
Research Associate . . .	Paul Mangold	Composer	Ruth Nation

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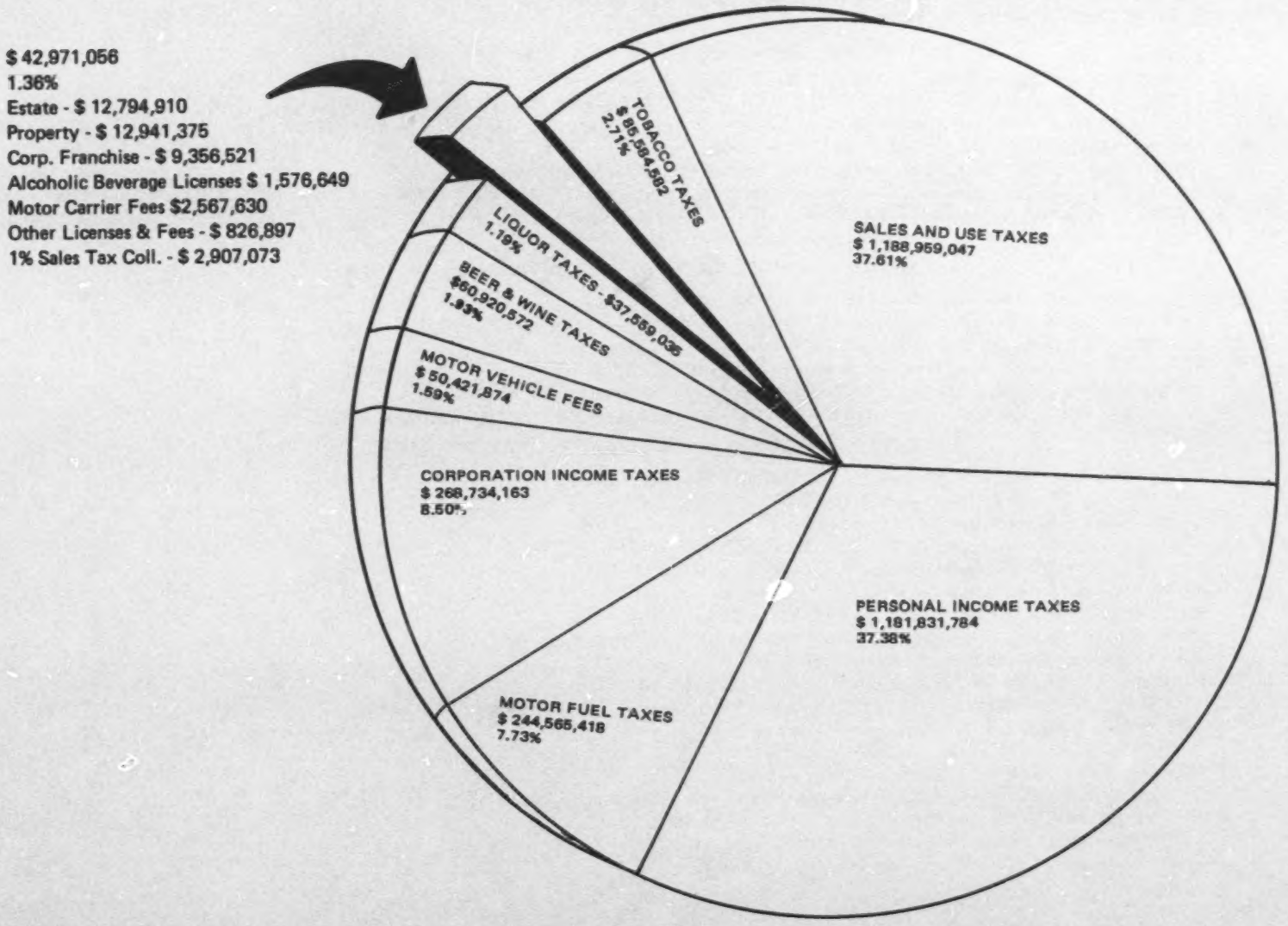
SOURCES OF THE REVENUE DEPARTMENT TAX DOLLAR

FISCAL YEAR ENDING JUNE 30, 1982

TOTAL $ 3,161,547,531



DIRECTORY

Georgia Department of Revenue
270 Washington Street
Trinity-Washington Building
Atlanta, Georgia 30334
Phone: (404) 656 + Appropriate Digits when calling from outside the State complex. When calling within the State complex, dial the digits listed below

ADMINISTRATIVE OFFICES

Commissioner, Room 410, Phone 4015
Deputy Commissioner, Room 410, Phone 4016
Administrative Deputy, Room 409, Phone 4003
Budget Officer, Room 401, Phone 4091
E.E.O. & Training, Room 424E, Phone 6708
Information, Room 401, Phone 4236
Internal Audit, Room 436, Phone 5628
Internal Investigation, Room 413-1, Phone 4230
Personnel, Room 411, Phone 4010
Payroll, Room 411, Phone 4013
Forms Design, Room 432, Phone 6668
Research Room 401, Phone 4234

CENTRAL AUDIT DIVISION

Director, Room 327, Phone 4200
Supervisors, Room 327, Phone 4200
Audit Staff, Room 327, Phone 4322

FIELD SERVICES DIVISION

Director, Room 320, Phone 2363
Administrative Office, Room 315, Phone 4073
Taxpayer Assistance, Tucker, Phone 393-7436
Returned Checks, Tucker, Phone 393-7440

ALCOHOL AND TOBACCO TAX UNIT

Assistant Director, Room 320, Phone 4263
Licenses, Room 317, Phone 4262
Enforcement, North Region, Tucker Suite 102
2082 East Exchange Place, Phone 393-7446
Enforcement, South Region, Macon
1818 Forsyth Street, Phone 744-6059

INTERNAL ADMINISTRATION DIVISION

Director, Room 428, Phone 3405
Assistant Director, Room 414, Phone 4022
Procurement, Room 425, Phone 3489

INCOME TAX DIVISION

Director, Room 507, Phone 4095
Conferee, Room 507A, Phone 4170
Corporation Processing Room 517, Phone 4191
Corporation Audit, Room 512, Phone 4165
Individual Operations, Room 532, Phone 4188
Office Audit, Room 527, Phone 4291
Withholding & Ind. Estimate, Room 504, Phone 4180
Claims Section, Room 532, Phone 6865
Review & Assessment, Room 532, Phone 4176
Trust & Estate Section, Room 514, Phone 7043
Refund Inquiry, Room 525, Phone 6286

MOTOR VEHICLE DIVISION

Director, Room 104, Phone 4156
Taxpayer Services, Room 113, Phone 4119
Title Information, Room 119, Phone 4100
Tag Information, Room 119, Phone 4100

MOTOR FUEL TAX DIVISION

Director, Room 417, Phone 4053
Licensing & Taxation Sect., Room 413, Phone 4057
Refund Section, Room 421C, Phone 4055
Truck Permits, Room 412, Phone 4058

PROPERTY TAX DIVISION

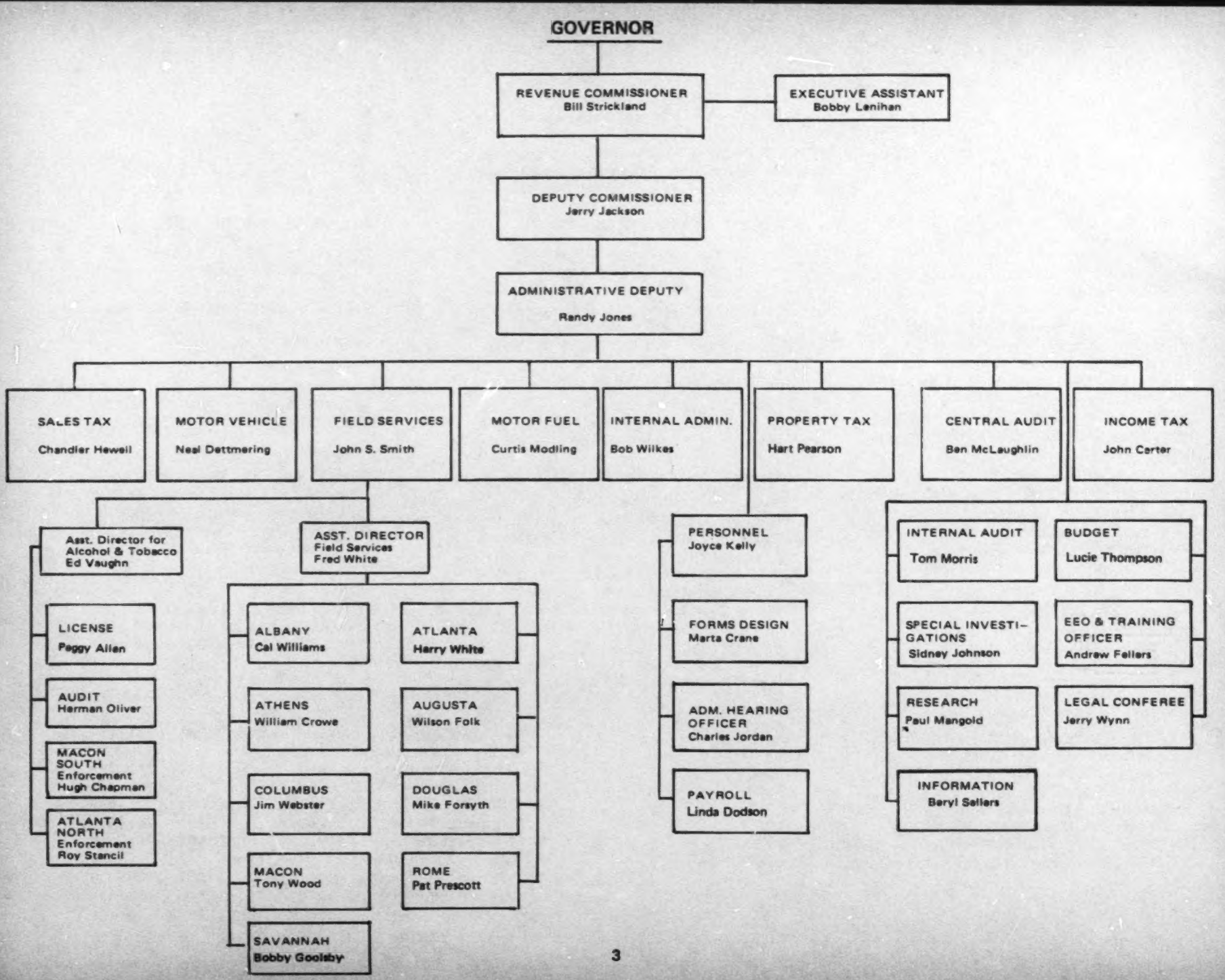
Director, Room 405, Phone 4240
Intangible Tax Section, Room 403, Phone 4247
Motor Vehicle Assessments, Room 405, Phone 4244
Real Estate Transfer, Room 405, Phone 4244
Unclaimed Property, Room 405, Phone 4244

SALES AND USE TAX DIVISION

Director, Room 310, Phone 4060
Consultant, Room 309, Phone 4065
Contract Section, Room 306, Phone 4080
Post Audit Section, Room 305, Phone 4089

REVENUE FIELD OFFICES

ALBANY - 2700 Palmyra Road	GIST	341-4241
Cal Williams, Manager - P.O. Box BB		439-4241
ATHENS - 550 Hawthorne Avenue	GIST	241-6058
William L. Crowe, Manager, P.O. Box 1843		542-6058
AUGUSTA - 1218 D'Antignac Street	GIST	331-3620
S. Wilson Folk, Manager, P.O. Box 1807		828-3518
COLUMBUS - 307 15th Street, Room 215	GIST	259-7451
J. R. Webster, Manager, P. O. Box 1698		571-7451
ROME - 200 N. Fifth Avenue	GIST	231-6061
Pat Prescott, Manager, P.O. Box 6004		295-6061
DOUGLAS - 708 S. Madison Avenue	GIST	347-4270
Michael Forsyth, Manager, P.O. Box 918		384-1794
MACON - 1818 Forsyth Street	GIST	321-6055
Tony Wood, Manager, P.O. Box 4368		744-6055
SAVANNAH - 6806 Abercorn Street	GIST	362-2140
Robert M. Goolsby, Manager, P.O. Box 13547		356-2140
TUCKER 2082 East Exchange Place	GIST	225-7420
Harry L. White, Manager, Suite 120		393-7420


GOVERNOR
REVENUE COMMISSIONER
Bill Strickland
EXECUTIVE ASSISTANT
Bobby Lenihan
DEPUTY COMMISSIONER
Jerry Jackson
ADMINISTRATIVE DEPUTY
Randy Jones
SALES TAX
Chandler Hewell
MOTOR VEHICLE
Neal Dettmering
FIELD SERVICES
John S. Smith
MOTOR FUEL
Curtis Modling
INTERNAL ADMIN.
Bob Wilkes
PROPERTY TAX
Hart Pearson
CENTRAL AUDIT
Ben McLaughlin
INCOME TAX
John Carter
Asst. Director for Alcohol & Tobacco
Ed Vaughn
LICENSE
Peggy Allen
AUDIT
Herman Oliver
MACON SOUTH Enforcement
Hugh Chapman
ATLANTA NORTH Enforcement
Roy Stancil
ASST. DIRECTOR
Field Services
Fred White
ALBANY
Cal Williams
ATLANTA
Harry White
ATHENS
William Crowe
AUGUSTA
Wilson Folk
COLUMBUS
Jim Webster
DOUGLAS
Mike Forsyth
MACON
Tony Wood
ROME
Pat Prescott
SAVANNAH
Bobby Goolsby
PERSONNEL
Joyce Kelly
FORMS DESIGN
Marta Crane
ADM. HEARING OFFICER
Charles Jordan
PAYROLL
Linda Dodson
INTERNAL AUDIT
Tom Morris
BUDGET
Lucie Thompson
SPECIAL INVESTIGATIONS
Sidney Johnson
EEO & TRAINING OFFICER
Andrew Fellers
RESEARCH
Paul Mangold
LEGAL CONFEREE
Jerry Wynn
INFORMATION
Beryl Sellers

ORGANIZATION OF THE DEPARTMENT OF REVENUE

In addition to the offices of State Revenue Commissioner and Deputy Revenue Commissioner, the principal organizational unit of the Department of Revenue is the "Division." The Department is currently organized into eight divisions with the following functions:

CENTRAL AUDIT

Utilizes a staff of professional tax specialists to audit tax accounts (Income, Sales, Motor Fuel and Alcohol). Audits are performed both within the State and throughout the Nation.

FIELD SERVICES

Provides taxpayer information and assistance at nine regional office locations. Continuously examines taxpayer registrations, compliance with filing deadlines, and collects all delinquent accounts.

Enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal alcoholic beverages within the State. The Division is charged with licensing the sale of distilled spirits, malt beverages, wine, cigars, and cigarettes. It also has the responsibility for enforcing the Motor Fuel Tax laws. A criminal investivative staff performs specialized investigations, to include investigations to keep organized crime and other persons of bad character out of the industry in cooperation with other state and local enforcement agencies.

INCOME TAX

Administers the Income Tax laws imposed on net income of individuals, fiduciaries and corporations; administers the Corporation Occupation or License Tax. Maintains liaison with the Legislative Branch of State Government. Issues regulations pertaining to Income Tax and manages all taxpayer protests and hearings.

INTERNAL ADMINISTRATION

Provides supporting services to other Divisions of the Department. Included are centralized processing cashiering and accounting activities, procurement and records management, mail handling, supplies and other support functions.

MOTOR VEHICLE

Issues license tags and certificates of title and records liens and security information on all vehicles registered in the State of Georgia. Provides information on all vehicles for local and state enforcement agencies.

MOTOR FUEL

Administers all laws for Motor Fuel Tax, Motor Carrier Fuel Tax, and Highway Use Tax and maintains liaison with the Legislative Branch of State Government. The Division is charged with licensing Motor Fuel distributors and permitting motor carriers. Also, the Division issues regulations and manages all taxpayer protests and hearings pertaining to Motor Fuel laws.

PROPERTY TAX

Administers all laws and regulations with respect to Property Tax. This Division is charged with the overall supervision of the Ad Valorem tax including the approval of all county tax digests, the assessment of all public utility property, the preparation of the assessment manual for motor vehicle property and the administration of county property revaluation programs. This Division also administers the Intangible Tax, and the Real Estate Transfer Tax. Also this Division administers laws and regulations as set forth in the Unclaimed Property Act.

SALES AND USE TAX

Administers all laws for Sales and Use Tax, and maintains liaison with the Legislative Branch of State Government. Issues regulations pertaining to Sales and Use Tax and manages all taxpayer protests, exemptions and hearings. Also administers the 1% MARTA and Local Option Sales Tax; separately accounts for the 3% sales and use tax on motor fuel.

REVENUE HIGHLIGHTS FOR THE FISCAL YEAR ENDED JUNE 30, 1982

Collections by the Department of Revenue for the fiscal year totaled $3,161,547,531 for State purposes. In addition, the Department's Sales and Use Tax Division collected $287 million for distribution to MARTA and Local Option Districts. The 8.6% increase in collections represented a continued slowing in the growth rate and the dollar increase of $250,094,459 was slightly below the four year average increase of $271,240,707 in the preceding four years.

John S. (Scotty) Smith, Director of the Field Services Division of the Georgia Department of Revenue, was named State Government Manager of 1981 by the Georgia Society of Certified Public Managers. The award was presented to Mr. Smith by Governor George Busbee at a special ceremony in December, 1981. The Georgia Society of Certified Public Managers presents the award annually to the state government executive considered to be the most outstanding in performance and efficiency.

Table 14 beginning on page 32 contains an interesting statistical presentation of "Four Economic Indicators by County with Ranking and Per Capita Amounts". An analysis of per capita income reported on Georgia tax returns can be made in the following manner. A comparison of counties exceeding the State Average in the 1972 Statistical Report is made with those shown in the present report.

Per Capita income amount shown on Georgia individual income tax returns by county.

COUNTY	1970 INCOME	RANKING	1980 INCOME	RANKING	PERCENT INCREASES
Fulton	$ 3,416	1	$ 7,451	4	118%
Cobb	3,265	2	8,021	2	146
Clayton	3,133	3	6,673	7	113
DeKalb	3,053	4	6,971	5	128
Whitfield	2,794	5	5,977	10	114
Gwinnett	2,734	6	7,696	3	181
Fayette	2,673	7	8,303	1	211
Douglas	2,636	8	6,071	9	120
Rockdale	2,554	9	6,745	6	164
Floyd	2,536	10	5,521	–	118
Bibb	2,526	11	5,664	13	124
Bartow	2,466	12	5,249	–	113
Haralson	2,462	13	4,786	–	94
Henry	2,431	14	6,180	8	154
Hall	2,405	15	5,793	11	141
State Average	$ 2,393	–	$ 5,638	–	137%
Coweta	2,225	–	5,784	12	160
Houston	2,291	–	5,641	14	146

It is interesting to observe that only six of the fifteen counties with above average income were able to exceed the State Average percentage growth rate in the decade shown. Four of the nine counties recording a growth rate below the State Average were in the Atlanta S.M.S.A.

TABLE H-1.—NET REVENUE COLLECTIONS BY GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1939 THROUGH 1982

(Net of commissions and refunds)

FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	$ 40,861,239	1961	374,423,310
1940	44,170,069	1962	383,717,913
1941	40,379,613	1963	422,532,658
1942	57,062,383	1964	468,242,593
1943	55,258,565	1965	523,598,667
1944	56,905,582	1966	585,583,839
1945	58,347,067	1967	641,167,446
1946	75,483,028	1968	703,269,838
1947	92,519,170	1969	795,124,610
1948	101,587,629	1970	904,279,429
1949	102,947,474	1971	949,145,999
1950	117,893,677	1972	1,145,093,584
1951	145,306,177	1973	1,298,983,504
1952	220,504,541	1974	1,454,888,357
1953	210,038,057	1975	1,485,596,516
1954	216,092,267	1976	1,607,948,444
1955	226,226,195	1977	1,826,490,242
1956	283,154,154	1978	2,094,166,147
1957	300,953,308	1979	2,353,857,341
1958	303,086,565	1980	2,624,812,872
1959	321,701,575	1981	2,911,453,072
1960	352,008,363	1982	3,161,547,531

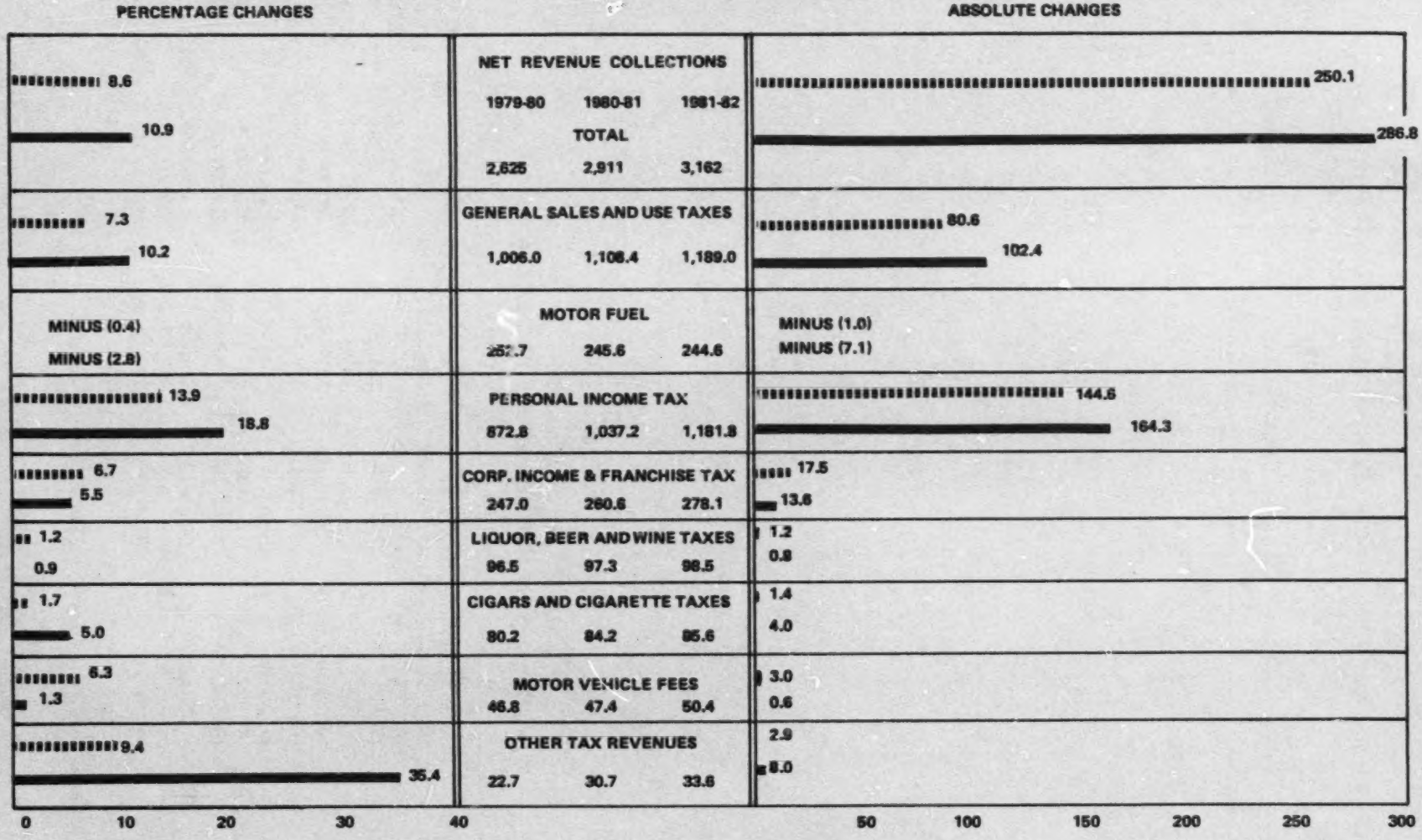
MONTHLY REVENUE DEPARTMENT COLLECTIONS

MONTH	FYE 1979	FYE 1980	FYE 1981	FYE 1982	FYE 1983
July	$ 153,113,621	$ 170,493,409	$ 186,309,537	$ 202,044,947	$ 211,195,445
August	197,753,730	219,530,136	240,293,089	276,254,012	283,085,622
September	207,684,872	238,935,846	258,584,464	282,811,583	297,874,147
October	166,346,004	180,254,705	202,072,305	229,664,961	245,797,854
November	194,746,992	224,247,948	242,408,977	266,357,050	
December	178,129,068	204,479,835	227,409,174	246,472,301	
January	217,290,657	235,047,061	258,906,157	285,417,450	
February	171,930,147	192,941,543	220,935,777	232,855,475	
March	163,502,710	184,028,527	208,899,386	223,394,727	
April	219,784,969	236,466,931	275,958,817	304,960,560	
May	239,531,431	258,165,015	290,736,340	303,082,671	
June	245,187,660	281,291,486	298,608,881	309,374,729	

SOURCE: Controller's Office, Georgia Department of Revenue

CHART 1.–CHANGES IN MAJOR STATE TAX REVENUES, REVENUE DEPARTMENT, FISCAL YEARS ENDED IN 1980, 1981 AND 1982

(Dollars Amounts in Millions)



* CHANGES WERE COMPUTED FROM UNROUNDED FIGURES

TABLE H-2.—NET REVENUE COLLECTIONS BY KIND OF TAX, GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1980, 1981 AND 1982

(Net of Commissions and Refunds (1)

Dollar amounts for fiscal years ending June 30

		1980	1981	1982
Motor fuels	(2)	252,235,070.37	245,167,733.42	244,396,307.82
Cigar and cigarette		80,219,570.65	84,196,172.47	85,584,582.16
Liquor		40,490,753.76	37,752,804.13	37,559,035.47
Beer		46,012,691.64	49,380,453.82	51,506,033.06
Wine		9,964,677.88	10,199,928.36	9,414,538.85
SELECTIVE SALES TAX		428,922,764.30	426,697,092.20	428,460,497.36
GENERAL SALES AND USE TAXES	(5)	1,006,003,682.36	1,108,359,057.83	1,188,959,046.65
PERSONAL INCOME TAXES		872,836,237.60	1,037,180,885.35	1,181,831,784.17
Corporation license (franchise taxes)		7,665,150.32	8,653,313.99	9,356,521.05
Corporation income taxes		239,299,078.39	251,976,623.89	268,734,162.52
CORPORATION INCOME AND LICENSE TAXES		246,964,228.71	260,629,937.88	278,090,683.57
License tags	(3)	45,618,188.09	46,278,608.78	47,639,067.93
Title registration fees		1,180,018.75	1,143,744.50	2,782,806.25
MOTOR VEHICLE FEES		46,798,206.84	47,422,353.28	50,421,874.18
ESTATE TAXES		7,516,597.45	11,663,608.55	12,794,910.32
General Property digest (real and tangible personal)		8,519,320.83	9,841,308.77	11,098,840.12
Public Service Commission (utility fees)	(4)	—	2,239,195.81	1,053,909.37
Public utilities, ad valorem taxes		865,806.37	930,932.45	561,092.72
Intangible property tax		48,107.05	53,032.55	90,586.59
Intangibles, recording fees		113,255.30	107,116.35	52,184.51
Interest and other property tax revenues		17,782.70	28,821.27	84,761.22
PROPERTY TAXES		9,564,272.25	13,200,407.20	12,941,374.53
Fuel (mileage tax)	(2)	621,359.10	459,639.14	169,110.63
Motor fuel truck fees		672,125.00	774,504.00	1,775,431.38
Highway use tax		609,518.30	708,923.63	792,198.80
MOTOR CARRIERS, TAXES AND FEES		1,903,002.40	1,943,066.77	2,736,740.81
Liquor dealers, licenses		380,200.00	399,400.00	390,550.00
Beer dealers, licenses		355,037.50	371,375.00	706,587.50
Cigar and cigarette dealers, licenses		30,400.00	25,046.00	29,517.00
Wine dealers, licenses		236,837.50	251,250.00	479,512.50
Motor fuel distributors' fees		5,390.00	5,990.00	6,570.00
Contractors fees		2,560.00	2,320.00	3,770.00
Property transfer fees		53,254.76	49,968.46	49,408.34
Local Sales Tax 1% collection fees		2,269,530.14	2,582,447.57	2,907,073.34
Other collections		970,670.64	668,865.78	737,630.77
OTHER TAXES OR FEES		4,303,880.54	4,356,662.81	5,310,619.45
TOTAL NET REVENUE COLLECTIONS		2,624,812,872.45	2,911,453,071.87	3,161,547,531.04

(1) Commissions authorized by law for collecting and assessing totaled $37,242,945.88 in FYE 1980, $40,748,836.25 in FYE 1981, and $42,702,363.63 in FYE 1982. Refunds paid through the Department of Administrative Services totaled $181,845,931.66 in FYE 1980, $217,638,125.49 in FYE 1981 and $252,008,720.74 in FYE 1982.

(2) Amounts for motor carrier fuel (mileage) tax are included in "motor fuel taxes" amounts shown in Chart 1.

(3) Total excludes accounts receivable (law allows the purchase of certain tags on a quarterly installment basis).

(4) Litigation postponed assessments.

(5) Total includes Motor Fuel Sales Tax of $76,290,011.32 in FYE 1980, $101,588,085.08 in FYE 1981 and $103,595,301.90 in FYE 1982.

Chart - 2 – TEN–YEAR TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE

(Fiscal year ended June 30 of year shown)

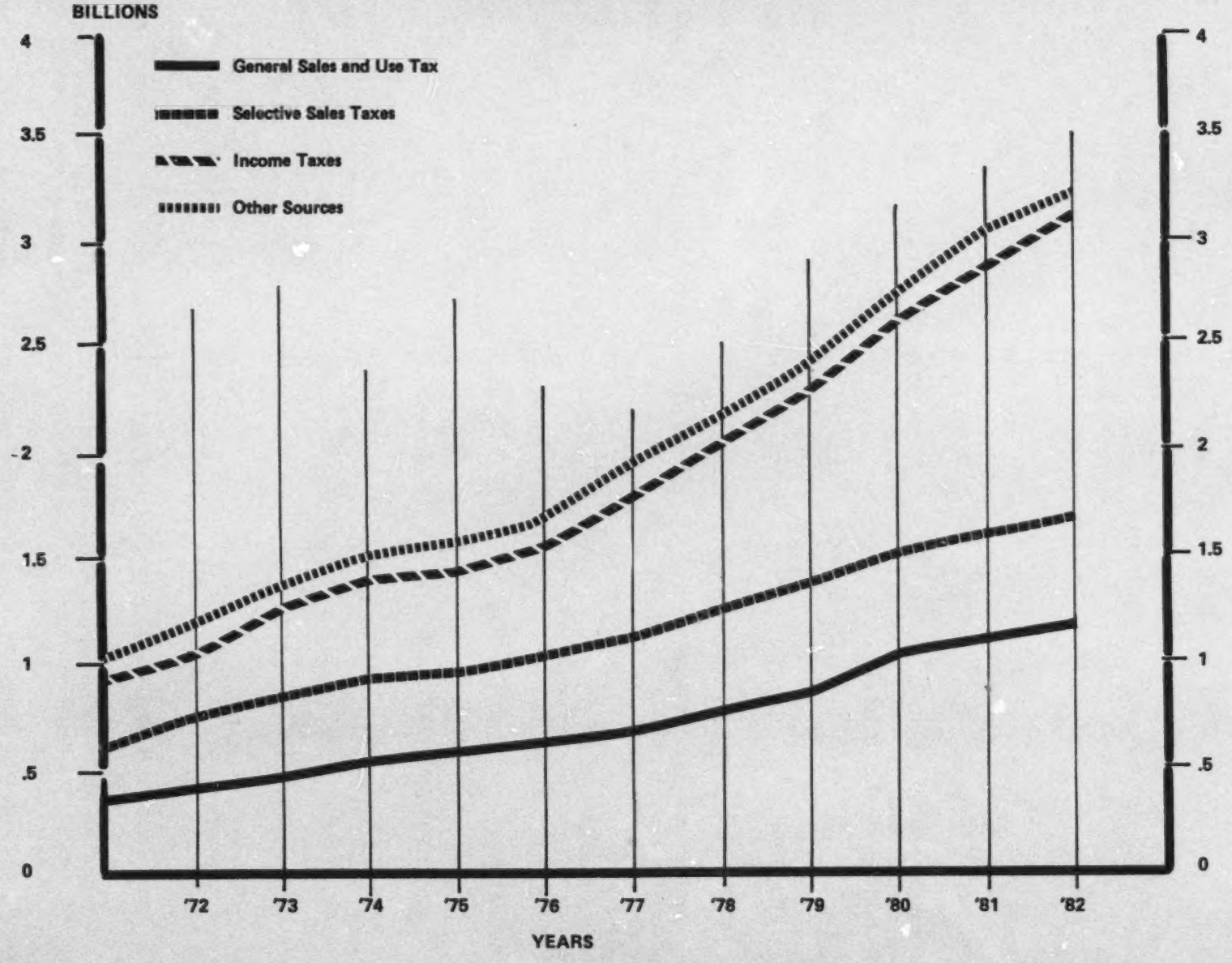


TABLE H-3.—TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE 1972 – 1982

(Millions of dollars)

Fiscal Year	Department of Revenue	Other Agencies	Grand Total (1)	Breakdown of grand total by major source			
				General Sales and use	Selective Sales Taxes	Income Taxes (2)	Other Taxes or Fees
1972	1,145	53	1,198	425	374	329	70
1973	1,299	58	1,357	477	407	398	75
1974	1,455	57	1,512	537	418	473	83
1975	1,485	60	1,545	564	412	493	76
1976	1,607	65	1,672	619	425	546	82
1977	1,826	75	1,901	686	446	673	96
1978	2,094	85	2,179	791	480	807	100
1979	2,354	89	2,443	892	497	955	99
1980	2,625	97	2,721	1,006	497	1,112	106
1981	2,911	103	3,014	1,108	497	1,289	120
1982	3,162	114	3,276	1,189	503	1,451	133
1972	95.5%	4.5%	100%	35.4%	31.2%	27.8%	7.7%
1982	96.5%	3.5%	100%	36.3%	15 .3%	44.3%	4.1%

(1) Because of rounding, detail may not add to totals; percentages computed from unrounded figures.

(2) Since January 1966 corporation license taxes have been reported on a combined form with corporation income taxes and, because of reporting errors, a precise separation is not available.

TABLE H-4.—COMPARATIVE TRENDS IN GEORGIA'S PERSONAL INCOME AND STATE INCOME TAX RECEIPTS, 1968 TO 1982

Fiscal Year ending June 30 (1)	Total personal income		Personal income tax receipts		"Income elasticity ratio" (2)
	Amount (millions of $)	Change from prior year (%)	Net amount ($1,000)	Change from prior year (%)	
1968	11,481	8.8	116,031	15.4	1.750
1969	12,759	11.1	139,222	20.0	1.802
1970	14,338	12.4	164,553*	18.2	1,468
1971	15,453	7.8	183,353	11.4	1,462
1972	16,613	7.5	232,785*	27.0	3,600
1973	18,761	12.9	285.091	22.5	1,744
1974	21,157	12.8	340,705	19.5	1.523
1975	23,156	9.4	373,454	9.6	1,021
1976	24,734	6.8	413,188	10.6	1,559
1977	27,576	11.5	495,616	20.0	1,739
1978	30,358	10.1	604,084	21.9	2,169
1979	34,663	14.2	729,479	20.8	1,464
1980	39,044	12.6	872,836	19.7	1,563
1981	44,217	13.2	1,037,181	18.8	1.424
1982	49,797	12.6	1,181,832	13.9	1.103

*Excludes "windfall" of $20,462,636 to keep from distorting series in 1970 and $7,110,000 in 1972.

(1) Personal income amounts are for immediately preceding calendar year.

(2) Ratio of the percentage change in tax receipts to percentage change in personal income. This is a measure of the sensitivity of personal income tax revenue to changes in personal income. A ratio of 1,000 would indicate identical rates of change for income and tax yields.

Sources: U. S. Department of Commerce, Office of Business Economics; and Georgia Department of Revenue.

CHART 3

GEORGIA AND SOUTHEAST

PERCENT

PER CAPITA PERSONAL INCOME AS A PERCENT OF UNITED STATES

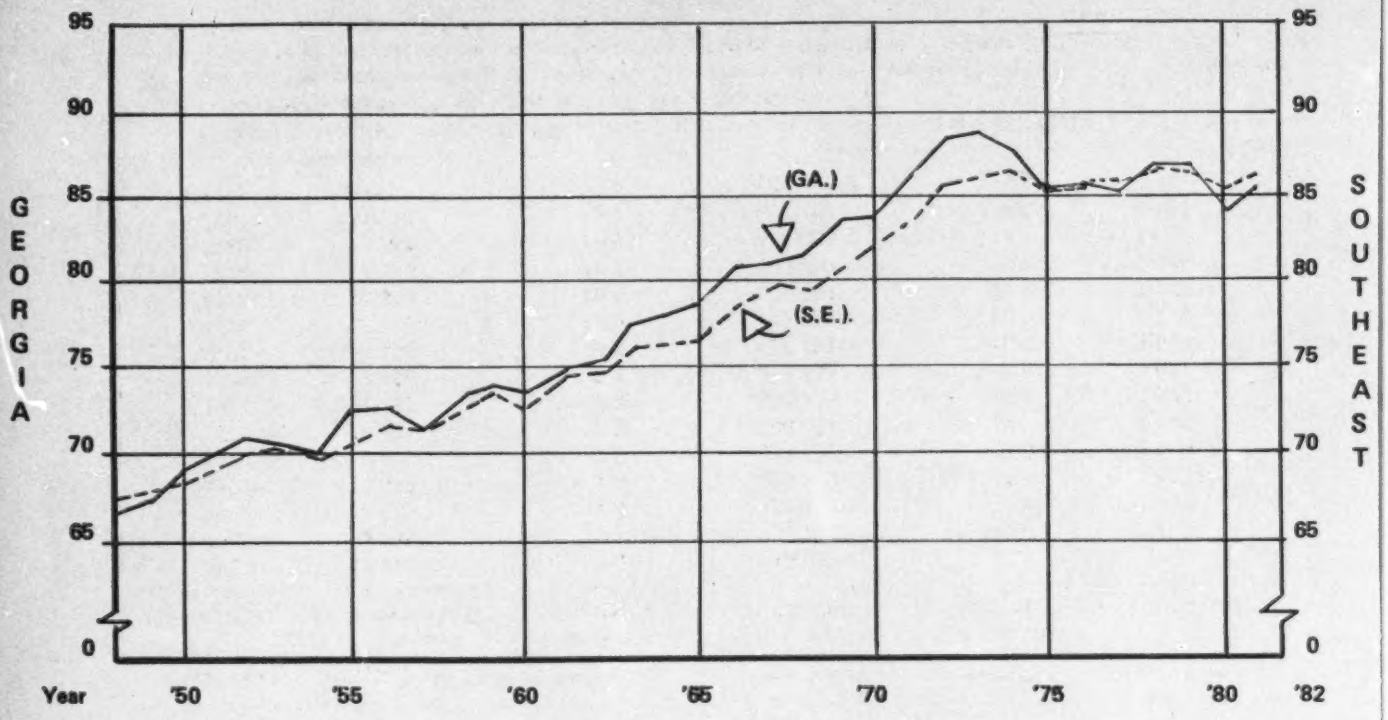
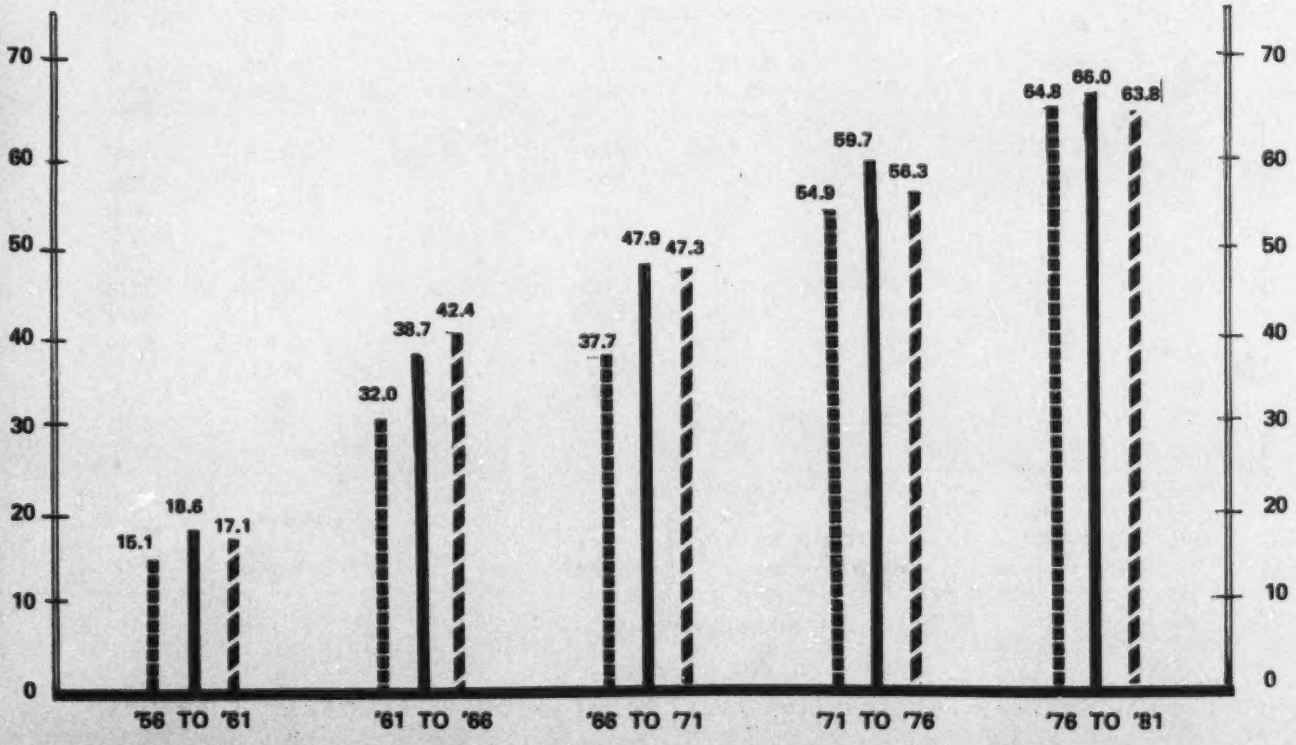


CHART 4

PERCENT

PER CAPITA PERSONAL INCOME
PER CENT INCREASE COMPARISONS BY PERIODS

U.S.
S.E.
GA.



SOURCE: August 1982 Survey of Current Business

CHART 5

GEORGIA AND SOUTHEAST

TOTAL PERSONAL INCOME AS A PERCENT OF UNITED STATES

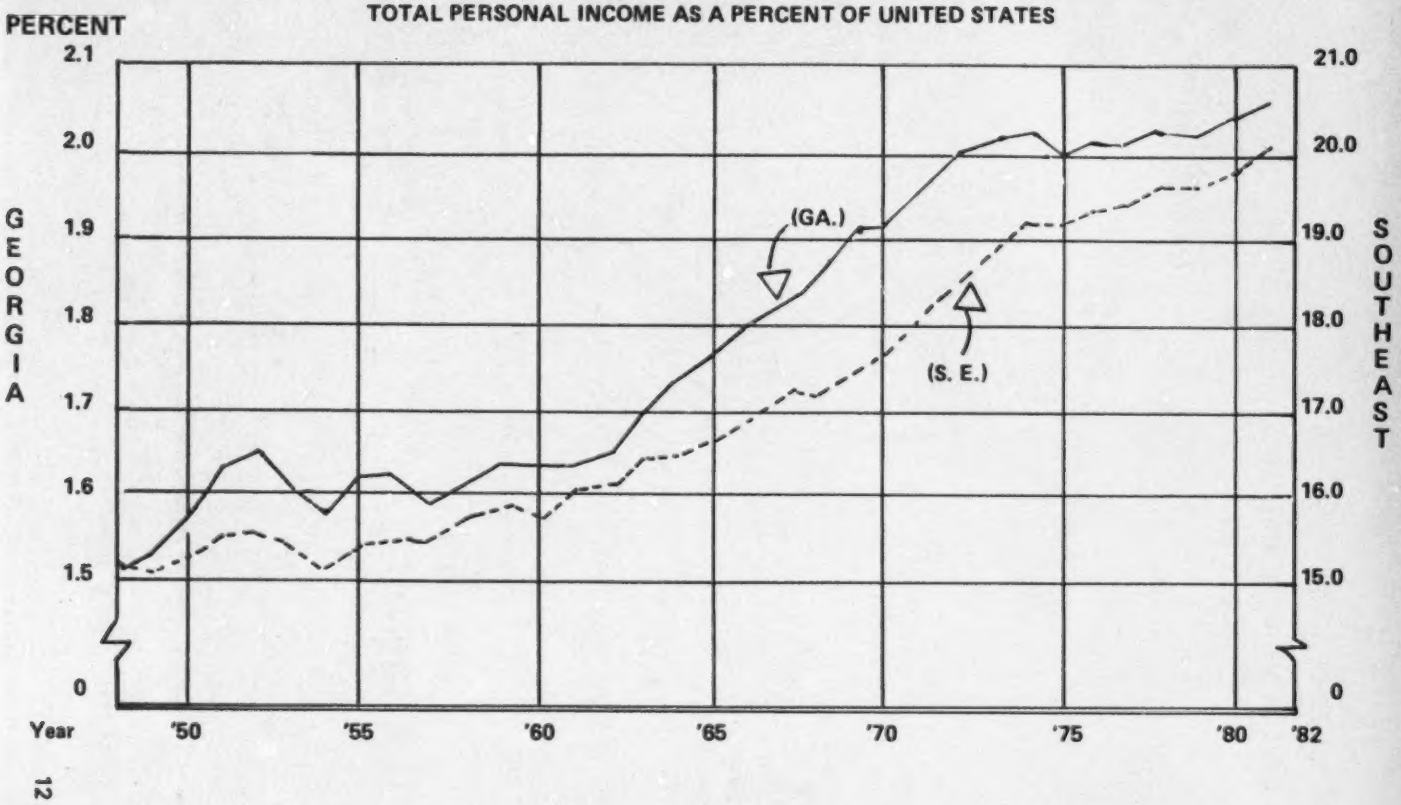
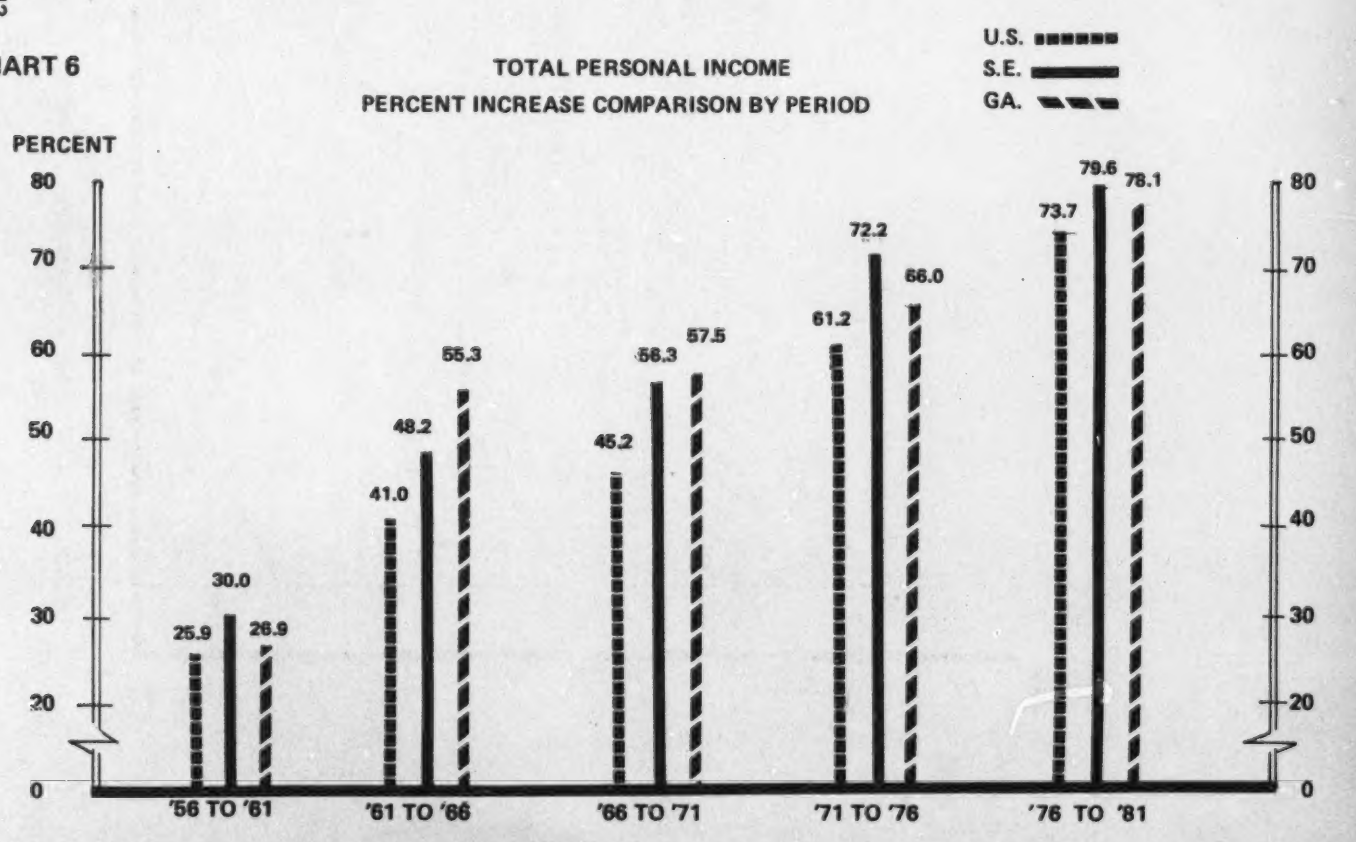


CHART 6

TOTAL PERSONAL INCOME

PERCENT INCREASE COMPARISON BY PERIOD

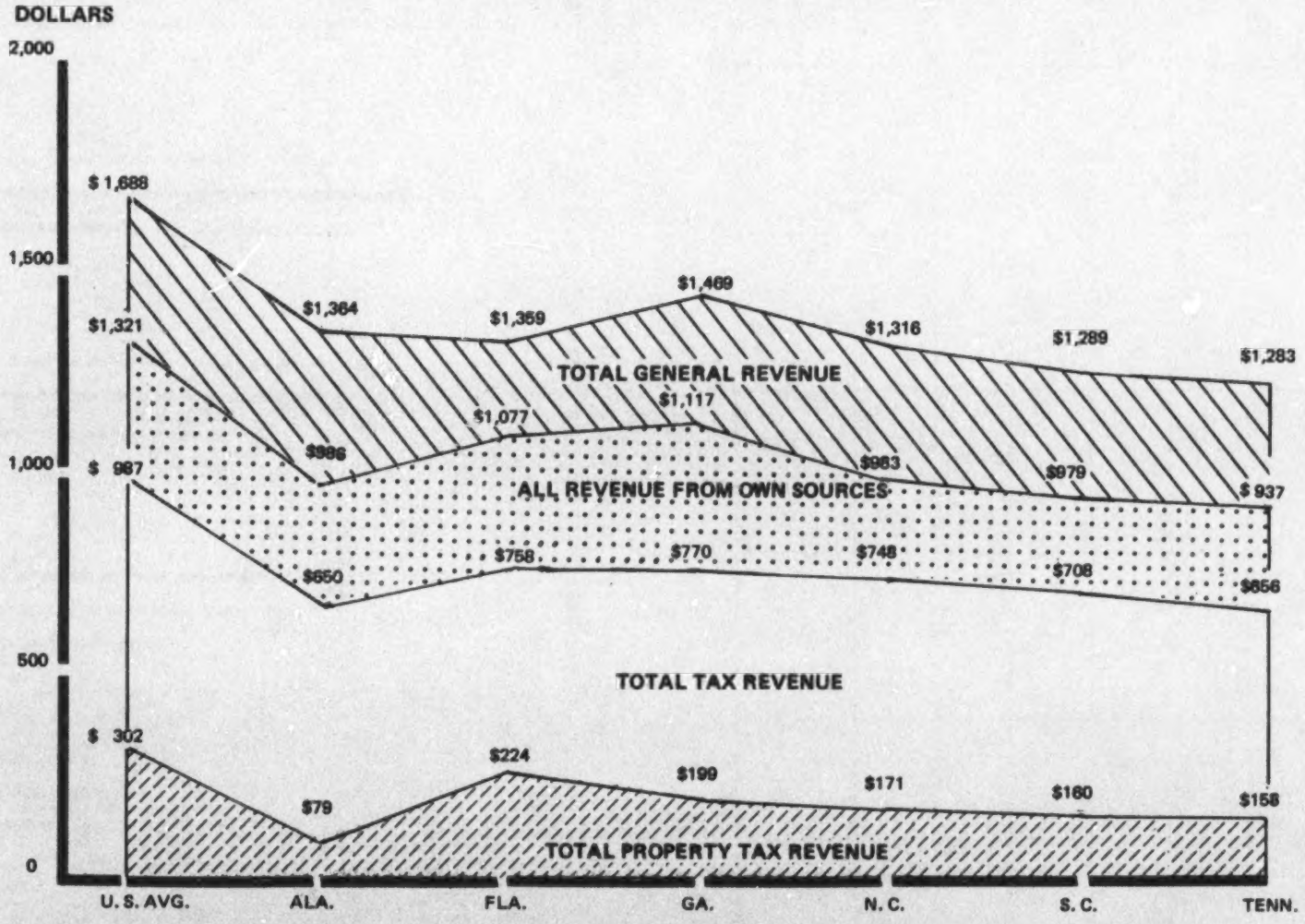


SOURCE: August 1982 Survey of Current Business

CHART 7

PER CAPITA AMOUNTS OF SELECTED ITEMS

1979-80 STATE AND LOCAL REVENUE COMPARISONS

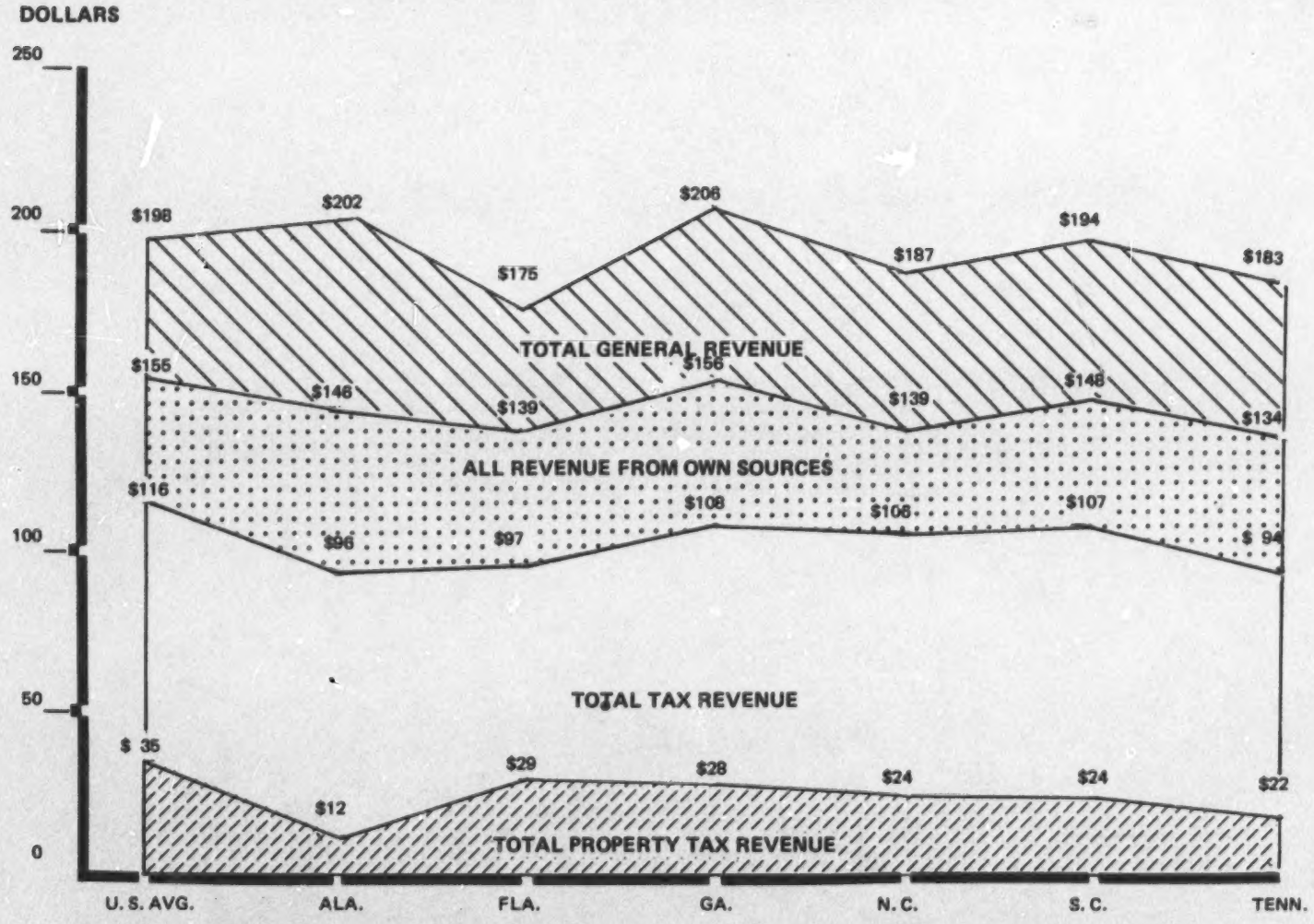


SOURCE: GOVERNMENT FINANCES / GA–80 NO. 5 – BUREAU OF THE CENSUS

CHART 8

GENERAL REVENUE PER $1,000 OF PERSONAL INCOME

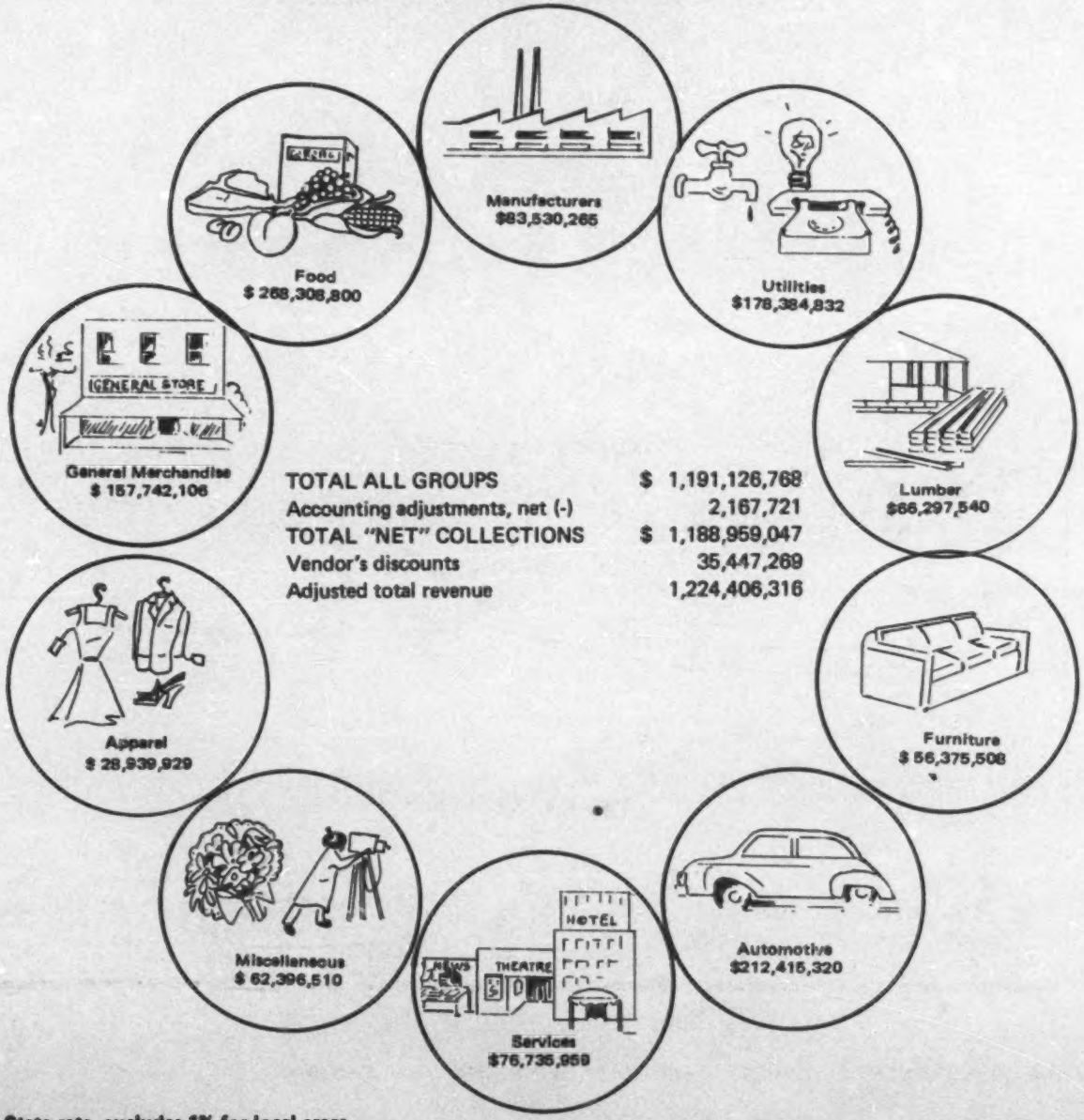
1979-80 STATE AND LOCAL REVENUE COMPARISONS



SOURCE: GOVERNMENT FINANCES / GF–80 NO. 5 – BUREAU OF THE CENSUS

Table 1. — SALES AND USE TAX REVENUES BY BUSINESS GROUP, FISCAL YEAR ENDED JUNE 30, 1982

(Because of rounding, detail may not add to totals)



TOTAL ALL GROUPS	$ 1,191,126,768
Accounting adjustments, net (-)	2,167,721
TOTAL "NET" COLLECTIONS	$ 1,188,959,047
Vendor's discounts	35,447,269
Adjusted total revenue	1,224,406,316

NOTE; Data is for 3% State rate, excludes 1% for local areas.

TABLE 2. — ADJUSTED GROSS SALES AND USE TAX RECEIPTS* BY BUSINESS GROUP, 1981 WITH INDEX OF CHANGE

(CALENDAR YEARS OF BUSINESS ACTIVITY)

BUSINESS GROUP	SALES TAX ($)	USE TAX ($)	INDEX (1967 = 100)					
			SALES TAX			USE TAX		
			1979	1980	1981	1979	1980	1981
Food	262,992,196	1,812,212	362	411	458	379	383	400
Apparel	28,798,024	125,028	307	334	368	121	167	166
General Merchandise	154,824,724	2,390,791	302	327	358	195	216	205
Automotive	219,736,450	1,937,888	364	402	441	121	119	115
Furniture, home furnishings, etc.	55,057,514	996,152	351	395	436	135	180	191
Lumber, building, contractors	60,240,264	9,201,161	397	409	421	224	229	245
Services	72,659,701	2,226,936	417	461	510	79	106	105
Manufacturers	47,164,539	38,157,879	401	439	466	339	425	469
Utilities (including transportation)	110,442,914	61,582,116	485	567	632	664	893	954
All other (Miscellaneous)	55,240,494	7,604,165	553	644	709	386	276	425
TOTAL	1,067,156,820	126,034,328	372	414	454	380	441	481

*Adjusted gross sales tax receipts directly to taxable sales in Georgia by Georgia firms. Gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent three percent of gross taxable sales (or purchases), with adjustments for vendorr compensation paid, penalty and interest payments, refunds, returned checks, overpayments, and underpayments.

TABLE 3 – GROWTH TREND OF PERSONAL INCOME TAX

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1966	1,098,856	6,679,802,744	2,893,752,016	80,212,380
1967	1,197,877	7,569,550,766	3,440,432,453	96,321,803
1968	1,334,119	8,814,770,135	4,209,546,963	121,279,921
1969	1,478,738	10,048,388,267	4,942,907,038	143,120,997
1970	1,546,254	10,985,459,931	5,575,830,721	164,697,460
1971	1,339,440	12,138,910,182	5,725,852,003	195,576,948
1972	1,438,067	14,164,826,058	7,147,540,387	253,680,538
1973	1,478,586	14,859,857,353	7,892,306,717	288,763,782
1974	1,565,501	16,819,133,491	9,263,429,282	348,955,287
1975	1,564,756	17,476,066,428	9,718,161,440	371,686,108
1976	1,652,395	19,603,356,335	11,395,151,806	449,918,680
1977	1,725,254	21,549,295,562	13,186,306,090	534,564,434
1978	1,809,689	24,463,751,255	15,438,847,299	648,023,769
1979	1,898,767	27,647 850,110	18,025,369,427	781,341,881
1980	1,949,947	30,808,901,457	20,647,277,254	918,162,124

NUMERICAL INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1967	99,021	889,748,022	546,680,437	16,109,423
1968	136,242	1,245,219,369	769,114,510	24,958,118
1969	144,619	1,233,618,132	733,360,075	21,841,076
1970	67,516	937,071,664	632,923,683	21,576,463
1971	– 206,814	1,153,450,251	150,021,282	30,879,488
1972	98,627	2,025,915,876	1,421,688,384	58,103,590
1973	40,519	695,031,295	744,766,330	35,083,244
1974	86,915	1,959,276,138	1,371,122,565	60,191,505
1975	– 745	656,932,937	454,732,158	22,730,821
1976	87,639	2,127,289,907	1,676,990,366	78,232,572
1977	73,359	1,945,939,227	1,791,154,284	84,645,754
1978	84,435	2,914,455,693	2,252,541,209	113,459,335
1979	89,078	3,184,098,855	2,586,522,128	133,318,112
1980	51,180	3,161,051,347	2,621,907,827	136,820,243

PERCENTAGE INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1967	9.01%	13.32%	18.89%	20.08%
1968	11.37%	16.45%	22.36%	25.91%
1969	10.84%	13.99%	17.42%	18.00%
1970	4.56%	9.33%	12.80%	15.08%
1971	– 13.38%	10.49%	2.69%	18.75%
1972	7.36%	16.68%	24.82%	29.70%
1973	2.82%	4.91%	10.42%	13.83%
1974	5.88%	13.19%	17.37%	20.84%
1975	– 0.05%	3.91%	4.91%	6.51%
1976	5.60%	12.17%	17.26%	21.05%
1977	4.42%	9.93%	15.72%	18.81%
1978	4.89%	13.52%	17.08%	21.22%
1979	4.92%	13.02%	16.53%	20.57%
1980	2.69%	11.43%	14.55%	17.51%

NOTE: Returns are filed the year after earning. Statistical data is available the year after returns are filed.

Table 4.—MOTOR FUELS AND MOTOR CARRIERS: DETAILED REVENUE DATA FOR FISCAL YEAR ENDED IN 1982

MOTOR FUELS

GROSS TAXABLE GALLONAGE BY PRODUCE (1,000 G/	
Gasoline	2,790,793
Diesel fuel	496,757
Liquefied	11,467
Gasohol	1,182
Total, motor fuels	3,300,199
TAX REVENUES BY PRODUCT (DOLLARS)	
Gross collections	
Gasoline	209,403,001.26
Diesel fuel	37,168,351.00
LPG	850,532.00
Gasohol	88,617.00
Subtotal	247,510,501.26
Penalties and interest	152,075.57
Total	247,662,576.83
COMMISSIONS DEDUCTED BY DEALERS AND DISTRIBUTORS	
Gasoline	1,527,023.78
Diesel fuel	267,852.00
LPG	6,008.00
Gasohol	629.00
Total	– 1,801,512.78
REFUNDS AND OTHER ACCOUNTING ADJUSTMENTS	– 1,464,756.23
Tax revenue, motor fuels, net of commissions and refunds	244,396,307.82

MOTOR CARRIERS

SOURCE AND AMOUNT OF REVENUE (DOLLARS)	
Motor carrier fuel (mileage) tax	
Gross tax receipts	3,822,289.70
Interest and penalties	396,543.72
Subtotal	4,218,833.42
Adjustments (refunds, etc.)	4,049,722.79
Net receipts, mileage tax	169,110.63
MOTOR FUEL TRUCK REGISTRATION FEES	
Gross fees, 1979 decals	30,984.00
Gross fees, 1980 decals	1,274,391.00
Subtotal	1,305,375.00
Adjustments, net	470,056.38
Net receipt, motor fuel truck fees	1,775,431.38
MOTOR CARRIERS HIGHWAY USE TAX	
Truck and trailer registration fees	240,690.00
Highway and use trips fees	543,403.55
Adjustments, net	8,105.25
Net receipts, highway use tax	792,198.00
Total net receipts motor carriers tax and fees	2,736,740.81
MOTOR FUEL DISTRIBUTORS	
Net receipts, motor fuel distributors' fees	6,570.00

TABLE 5 — GEORGIA PERSONAL INCOME TAX—RETURNS BY INCOME CLASS — 1980 INCOME

GA	AGI	NO RETS.	% TOT. RETS	NET TAXABLE INC'	TOTAL NTI	AVERAGE NTI	TOTAL TAX	AVG. TAX	NO. DEP.
OVER	100,000	9,413	.5	1,247,091,260	6.0	132,486,06	74,919,458	7,959.15	18,987
OVER	50,000	43,542	2.2	2,165,923,338	10.5	49,743.31	118,619,273	2,724.25	77,470
OVER	30,000	198,875	10.2	5,358,369,429	26.0	26,943.40	270,570,847	1,360.51	302,932
OVER	25,000	130,114	6.7	2,473,460,931	12.0	19,009.95	115,283,595	886.02	182,974
OVER	20,000	178,251	9.1	2,683,807,007	13.0	15.056.34	116,381,990	652.91	233,190
OVER	15,000	222,636	11.4	2,452,829,933	11.9	11,017.22	94,748,305	425.57	252,918
OVER	14,000	52,018	2.7	452,375,712	2.2	8,696.52	15,887,548	305.42	52,348
OVER	13,000	55,813	2.9	440,116,541	2.1	7,885.56	14,779,990	264.81	53,763
OVER	12,000	59,766	3.1	427,952,410	2.1	7,160.47	14,002,966	234.30	55,493
OVER	11,000	65,415	3.4	421,815,736	2.0	6,448.30	12,872,219	196.78	57,188
OVER	10,000	71,275	3.7	408,089,203	2.0	5,725.56	11,812,584	165.73	58,814
OVER	9,000	76,715	3.9	383,334,614	1.9	4,996.87	10,290,005	134.13	61,958
OVER	8,000	82,021	4.2	345,190,074	1.7	4,208,56	8,623,213	105.13	63,039
OVER	7,000	86,620	4.4	293,360,029	1.4	3,386.75	6,602,878	76.23	61,515
OVER	6,000	87,788	4.5	225,112,569	1.1	2,564.27	5,296,259	60.33	56,802
OVER	5,000	76,099	3.9	135,832,539	.7	1,784.95	2,391,710	31.43	43,013
OVER	4,000	70,971	3.6	81,791,027	.4	1,152.46	1,259,643	17.75	33,080
OVER	3,000	69,279	3.6	41,127,978	.2	593.66	445,134	6.43	23,424
OVER	2,000	64,638	3.3	7,140,662	.0	110.47	90,090	1.39	16,260
OVER	1,000	63,606	3.3	5,317,410	.0	83.60	53,499	.84	11,490
TO	1,000	185,092	9.5	597,238,852	2.9	3,226.71	23,230,918	125.51	91,077
TOTALS		1,949,947		20,647,277,254		10,588.64	918,162,124	470.87	1,807.735

COUNTY NO TOT STATISTICS FOR 1980 – SECTION 1 – BY COUNTY

TITLE OF FIELD	NUMBER	$ AMOUNT
FED. AGI	1866,593	30,957,737,611
ADJ TO FED	33,767	84,955,627
ADJ TO FED	242,809	191,089,416CR
GA. AGI	1866,394	30,808,901,457
DEDUCTIONS	1854,114	5,419,913,665
ITEMIZED	587,817	3,392,043,277
WITHHELD	1718,788	886,429,716
CR FROM EST	85,477	91,911,485
LOW INC CR	50,280	790,949
TOTAL CREDIT	1787,162	986,962,499
NO. G2S FOUND	2281,971	
NO DEPENDS	1807,735	
TP OVER 65	105,334	
ADJUSTMENTS	17,439	2,116,394

FOR OTHER YRS.	NUMBER	$ AMOUNT
TOTAL RETURNS	23,539	
TOTAL TAX	8,041	1,670,026
TOTAL WITHHELD	18,190	6,603,856
TOTAL PENALTY	5,724	365,408
TOTAL INTEREST	5,777	255,984

	RESIDENT RETS	NON–RES RETS
JOINT	932,295	40,962
SEPARATE	34,953	2,753
SINGLE	712,462	15,923
HEAD-3000	193,611	3,564
HEAD-1500	13,209	341

Table 6.–DETAILS OF REVENUE FROM SELECTIVE EXCISE TAXES AND BUSINESS LICENSE FEES, FISCAL YEAR ENDED IN 1982

SOURCE OF REVENUE	AMOUNT
BEER	
Beer taxes	$ 51,407,333.32
Fines and forfeitures	98,699.74
Total	51,506,033.06
CIGAR AND CIGARETTE	
Stamp sales	84,254,413.80
Additional tax	1,229,692.85
Fines and forfeitures	100,475.51
Total	85,584,582.16
LIQUOR	
Stamp sales	37,351,859.45
Additional tax	99,185.60
Fines and forfeitures	107,990.42
Total	37,559,035.47
"MOTOR FUELS" (table 4)	244,396,307.82
WINE	
Wine taxes	9,252,228.89
Additional tax	
Fines and forfeitures	162,309.96
Total	9,414,538.85
TOTAL, SELECTIVE EXCISE TAXES	428,460,497.36

SOURCE OF REVENUE	AMOUNT
BEER DEALERS	
Brewer licenses	$ 3,000.00
Wholesaler licenses	39,500.00
Retailer licenses	648,325.00
Penalties	15,762.50
Net total, beer dealers	706,587.50
CIGAR AND CIGARETTE DEALERS	
Wholesaler licenses	13,300.00
Manufacturer representative licenses	3,200.00
Vending machine licenses	13,017.00
Net total, C/C dealers	29,517.00
LIQUOR DEALERS	
Distiller permits	11,000.00
Distiller licenses	3,000.00
Wholesaler licenses & permits	40,000.00
Retailer licenses	331,300.00
Penalties	5,250.00
Net total, liquor dealers	390,550.00
WINE DEALERS,	
Manufacturers and Importers	4,550.00
Wholesaler license	29,000.00
Retailer licenses	437,725.00
Penalties	8,237.50
Net total, wine dealers	479,512.50
Other license revenue	44,170.00
Bingo Dealers	
NET TOTAL, BUSINESS LICENSES FEES	1,650,337.00

*All figures are net of refunds and commissions

Table 7.—SUMMARY OF REVENUES FROM MOTOR VEHICLE TAGS, TITLES, AND RELATED ITEMS FOR FISCAL YEARS ENDED IN 1980, 1981 AND 1982

(Because of rounding, dollar detail may not add to totals)

SOURCE OF REVENUE	Fiscal Year Ended June 30		
	1980	1981	1982
TOTAL AMOUNT OF NET * REVENUE (DOLLARS)	46,798,207	47,422,353	50,421,874
Tags, total	45,618,188	46,278,609	47,639,068
Sold by counties	29,040,164	23,808,298	34,287,885
Sold at State Office	17,578,024	22,470,311	13,351,183
Titles, total	1,180,019	1,143,744	2,782,806
Sold by Counties	561,553	535,492	1,599,180
Sold at State Office	618,466	608,252	1,183,626

*Net revenue amounts take account of refunds commissions retained by county tag agents and other accounting adjustments.

Table 8.—NUMBER OF MOTOR VEHICLE TAGS SOLD, BY MAJOR CATEGORY AND NUMBER OF TITLES SOLD IN CALENDAR YEARS 1979, 1980 AND 1981

SOURCE OF REVENUE	1979	1980	1981
TITLES SOLD, TOTAL NUMBER	1,396,469	1,306,022	1,315,753
By counties	754,856	684,468	684,180
At State Office	641,613	621,554	631,573
LICENSE TAGS SOLD, TOTAL NUMBER	4,090,880	4,176,680	4,221,815
By counties	3,980,982	4,066,148	4,185,505
At State Office	109,898	110,532	36,310
TAGS BY MAJOR CATEGORY			
Passenger cars, total	2,879,919	2,917,668	2,935,301
Counties	2,801,032	2,839,290	2,909,353
State Office	78,887	78,378	25,948
Motorcycles, total	105,139	108,453	112,517
Counties	104,607	107,342	111,737
State Office	532	1,111	780
Trucks, total	802,508	841,060	855,073
Counties	772,748	811,492	846,989
State Office	29,760	29,568	8,085
Trailers	296,526	302,167	311,642
Counties	295,889	300,774	310,229
State Office	637	1,393	1,413
OTHER MOTOR VEHICLE TAGS	6,788	7,332	7,282

Table 9.—TAXABLE VALUES AND TAX RATES, STATE OF GEORGIA. FOR GENERAL PROPERTY AND PUBLIC UTILITIES, SELECTED YEARS, 1900 – 1981

Year	State rate (per $1000 value)	Net Taxable values (in thousands of dollars)				
		Grand Total	Public utilities	General property (net of exemptions)		
				Total	Real Estate	Personalty
1900	5.26	433,324	45,169	388,154	237,548	150,007
1910	5.00	766,887	124,337	642,550	389,394	253,156
1920	5.00	1,346,883	165,410	1,181,473	714,151	467,322
1930	5.00	1,303,460	216,232	1,087,228	776,073	311,155
1940	5.00	917,613	165,146	752,467	500,610	251,857
1950	5.00	1,487,322	247,148	1,240,174	669,405	570,769
1960	.25	3,031,874	423,707	2,608,168	1,560,867	1,047,301
1965	.25	4,933,618	597,128	4,336,490	2,780,518	1,555,971
1969	.25	10,119,003	1,045,540	9,073,463	6,462,860	2,610,603
1970	.25	11,148,618	1,157,333	9,991,285	6,945,928	3,045,357
1971	.25	11,858,098	1,293,035	10,565,063	7,468,520	3,096,543
1972	.25	15,575,862	1,503,348	14,072,514	10,473,067	3,599,447
1973	.25	18,658,879	1,839,652	16,819,227	12,550,791	4,225,330
1974	.25	21,357,096	2,139,682	19,217,414	14,359,077	4,858,337
1975	.25	23,768,092	2,511,472	21,256,620	15,752,237	5,504,383
1976	.25	25,497,512	2,720,532	22,776,980	16,843,848	5,933,132
1977	.25	27,767,805	2,970,871	24,796,934	18,275,088	6,521,846
1978	.25	29,969,721	3,164,155	26,805,566	19,528,033	7,277,533
1979	.25	34,861,265	3,624,315	31,236,950	22,307,642	8,929,308
1980	.25	39,169,188	3,834,604	35,334,584	25,323,247	10,011,336
1981	.25 u	43,647,783	4,128,671	39,519,112	29,319,208	10,199,904

Note: Because of rounding, detail may not add to totals.

Table 10.—SUMMARY OF NET PROPERTY TAX COLLECTIONS BY CATEGORY, FISCAL YEAR ENDED IN 1982

(State taxes only, net of refunds and commissions)

Property tax category	Dollars
General property (real and tangible personal)	$ 11,098,840.12
Public utilities, ad valorem tax --	
Airlines	32,616.66
Railroads	43,955.86
Pipeline	36,908.29
Telephone and telegraph companies	321,818.57
Electric light and power companies	566,549.26
Water and gas companies	35,085.30
Equipment companies	16,975.43
Total, public utilities, ad valorem	1,053,909.37
Intangible recording fees	90,586.59
Intangible property tax	52,185.51
Interest and other property tax revenue	84,761.22
Total	12,380,281.81

TABLE 11.—TAXABLE VALUES OF GENERAL PROPERTY, PUBLIC UTILITIES, AND INTANGIBLES, BY CLASS OF PROPERTY, 1980 AND 1981 (DOLLARS)

CLASS OF PROPERTY	ASSESSED VALUES		NET CHANGE
	1980	1981	1980 to 1981
GENERAL PROPERTY --			
Real Estate	27,994,413,235	31,755,023,477	3,760,610,242
Bank Shares	373,893,980	397,694,060	23,800,080
Motor Vehicles	3,210,311,092	3,203,916,533	(-) 6,394,559
Other personal tangible property	6,427,131,105	6,598,293,380	171,162,275
Total, gross value	38,005,749,412	41,954,927,450	3,949,178,038
Exemptions, homestead	2,671,165,905	2,435,815,219	(-) 235,350,686
Total net taxable value, general property	35,334,583,507	39,519,112,231	4,184,528,724
PUBLIC UTILITIES – GROSS (1)			
Airline flight equipment	114,981,200	131,291,000	16,309,800
Railroads (1)	316,496,800	346,344,000	29,847,200
Pipeline companies	143,558,000	154,704,000	11,146,000
Gas and water companies	134,050,400	140,266,000	6,215,600
Telephone and telegraph companies	1,193,126,000	1,294,174,000	101,048,000
Electric light and power companies	2,130,929,200	2,472,777,000	341,847,800
Equipment car companies		75,282,000	75,282,000
Total taxable value public utilities (1)	4,033,141,600	4,614,838,000	581,696,400
INTANGIBLE PROPERTY DIGESTS (3)			
Money	5,093,987,800	5,558,935,400	464,947,600
Real Estate mortgage notes, short term	264,577,300	76,101,040	(-) 188,476,260
Accounts receivable, etc. (2)	9,899,781,600	10,375,444,600	475,663,000
Stocks	5,317,580,300	5,578,751,960	261,171,660
Bonds	1,614,738,170	1,559,796,700	(-) 54,941,470
Other (patents, collateral loans)	88,123,760	64,069,540	(-) 24,054,220
Total taxable value intangible property (3)	22,278,788,930	23,213,099,240	934,310,310
GRAND TOTAL TAXABLE VALUE (1)	61,646,514,037	67,347,049,471	5,700,535,434

(1) Gross public utility value includes pollution control and motor vehicles which are excluded from net utility digest.

(2) Includes all notes and mortgages not secured by real estate.

(3) These figures are computer prepared without consideration for charge-offs or refunds.

TABLE 12 - 1980 PERSONAL INCOME TAX DATA – 1980 EARNINGS BY COUNTY OF RESIDENCE
(Money Amounts in Dollars)

COUNTY	POPULATION 1980 CENSUS	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY	
		TOTAL	Per 100 Residents	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN
Appling	15,565	4,393	28	53,111,145	12,090	37,019,069	1,290,710	294
Atkinson	6,141	1,643	27	17,325,599	10,545	10,929,318	381,086	232
Bacon	9,379	2,714	29	32,207,625	11,867	18,954,886	741,913	274
Baker	3,808	899	24	9,861,305	10,969	5,759,014	222,299	247
Baldwin	34,686	10,570	30	160,689,372	15,202	107,035,493	4,571,727	433
Banks	8,702	2,192	25	25,991,004	11,857	15,998,099	610,718	279
Barrow	21,293	7,858	37	109,099,810	13,884	69,190,453	2,887,470	367
Bartow	40,760	14,836	36	213,959,785	14,422	138,686,854	5,836,288	393
Ben Hill	16,000	4,857	30	65,387,564	13,463	40,627,665	1,701,019	350
Berrien	13,525	3,940	29	51,864,262	13,164	32,890,134	1,350,523	343
Bibb	151,085	51,672	34	855,781,618	16,562	567,732,425	25,359,987	491
Bleckley	10,767	3,430	32	45,934,307	13,392	29,207,450	1,218,234	355
Brantley	8,701	2,234	26	28,525,514	12,769	17,150,816	689,389	309
Brooks	15,255	3,420	22	37,688,409	11,020	22,076,776	882,617	258
Bryan	10,175	3,114	31	43,595,781	14,000	27,577,327	1,156,732	371
Bulloch	35,785	10,164	28	139,504,303	13,725	87,898,097	3,710,073	365
Burke	19,349	5,454	28	66,930,308	12,272	40,780,137	1,680,694	308
Butts	13,665	4,277	31	56,873,139	13,297	35,343,953	1,462,384	342
Calhoun	5,717	1,713	30	20,903,195	12,203	12,981,746	537,725	314
Camden	13,371	3,970	30	60,648,473	15,277	39,174,297	1,683,826	424
Candler	7,518	2,085	27	24,590,167	11,949	14,666,038	590,757	287
Carroll	56,346	19,388	34	282,943,636	14,594	181,167,656	7,639,013	394
Catoosa	36,991	9,277	25	145,920,133	15,729	93,743,657	3,931,731	424
Charlton	7,343	1,584	22	23,169,882	14,627	14,444,632	605,843	382
Chatham	202,226	64,961	32	1,091,080,336	16,796	735,276,618	33,097,560	509
Chattahoochee	21,732	882	4	9,180,439	10,409	5,394,713	195,999	222
Chattooga	21,856	7,624	35	96,198,028	12,618	60,096,387	2,402,002	315
Cherokee	51,699	17,113	33	291,314,269	17,023	193,332,671	8,411,285	492
Clarke	74,498	24,373	33	371,091,482	15,226	244,868,688	10,887,679	447
Clay	3,553	676	19	8,847,950	13,089	5,867,814	249,102	368
Clayton	150,357	56,709	38	1,003,341,547	17,693	676,328,043	30,139,146	531
Clinch	6,660	1,688	25	22,132,849	13,112	13,784,710	557,364	330
Cobb	297,694	121,210	41	2,387,865,086	19,700	1,668,156,117	77,769,246	642
Coffee	26,894	7,296	27	89,580,645	12,278	54,186,850	2,198,741	301
Colquitt	35,376	10,386	29	138,768,228	13,361	87,081,339	3,627,653	349
Columbia	40,118	12,514	31	211,226,072	16,879	138,354,136	6,027,454	482
Cook	13,490	3,735	28	44,174,285	11,827	26,095,261	1,046,270	280
Coweta	39,268	14,141	36	227,120,679	16,061	149,237,659	6,513,523	461
Crawford	7,684	1,900	25	25,124,868	13,223	15,666,289	644,635	339
Crisp	19,489	6,142	32	78,699,180	12,813	48,859,322	2,031,671	331
Dade	12,318	2,630	21	40,213,860	15,290	25,912,978	1,075,939	409
Dawson	4,774	1,761	37	23,335,185	13,251	14,535,415	597,293	339
Decatur	25,495	6,465	25	87,257,513	13,497	53,866,978	2,235,601	346
DeKalb	483,024	178,699	37	3,367,010,775	18,842	2,322,808,419	107,752,637	603
Dodge	16,955	5,237	31	63,758,392	12,175	38,981,443	1,601,427	306
Dooly	10,826	2,891	27	36,724,175	12,703	22,854,469	960,793	332
Dougherty	100,978	31,938	32	530,063,086	16,597	351,152,931	15,725,000	492
Douglas	54,573	18,494	34	331,328,669	17,915	217,603,875	9,616,221	520
Early	13,158	3,175	24	44,153,364	13,907	28,506,705	1,224,158	386
Echols	2,297	448	20	5,733,965	12,799	3,511,413	142,975	319
Effingham	18,327	5,141	28	81,740,768	15,900	54,185,765	2,336,025	454
Elbert	18,758	6,547	35	82,255,149	12,564	51,188,758	2,094,264	320
Emanuel	20,795	6,119	29	71,699,044	11,717	42,524,451	1,685,806	275
Evans	8,428	2,483	29	31,547,763	12,706	19,419,246	813,857	328
Fannin	14,748	4,245	29	51,317,816	12,089	31,559,824	1,248,369	294

TABLE 12 - 1980 PERSONAL INCOME TAX DATA – 1980 EARNINGS BY COUNTY OF RESIDENCE

(Money Amounts in Dollars)

COUNTY	POPULATION 1980 CENSUS	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY	
		TOTAL	Per 100 Residents	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN
Fayette	29,043	10,596	36	241,132,257	22,757	166,017,100	7,868,020	743
Floyd	79,800	28,499	36	440,601,736	15,460	291,794,468	12,635,726	443
Forsyth	27,958	8,982	32	152,452,432	16,973	100,557,473	4,460,322	497
Franklin	15,185	5,314	35	64,920,594	12,217	39,295,524	1,549,432	292
Fulton	589,904	235,104	40	4,395,112,346	18,694	3,020,872,126	144,399,940	614
Gilmer	11,110	3,608	32	42,250,767	11,710	25,193,376	987,490	274
Glascock	2,382	764	32	8,876,504	11,618	5,489,109	221,241	290
Glynn	54,981	18,954	34	309,932,388	16,360	203,218,958	9,804,388	518
Gordon	30,070	10,906	36	149,977,988	13,572	95,444,136	3,936,328	361
Grady	19,854	5,175	26	63,289,302	12,230	37,829,378	1,508,890	292
Greene	11,391	3,592	32	42,553,227	11,847	25,313,091	1,030,133	287
Gwinnett	166,903	63,059	38	1,284,549,965	20,371	882,708,327	40,621,027	644
Habersham	25,020	8,585	34	115,329,944	13,434	72,806,019	2,972,645	346
Hall	75,649	28,249	37	438,240,633	15,513	283,439,413	12,402,357	439
Hancock	9,466	2,409	25	25,281,276	10,495	14,379,089	538,059	223
Haralson	18,422	6,330	34	88,162,813	13,928	55,861,937	2,321,664	367
Harris	15,464	4,644	30	67,606,060	14,558	42,901,086	1,839,515	396
Hart	18,585	5,308	29	70,466,440	13,276	44,592,645	1,890,960	356
Heard	6,520	1,830	28	22,735,562	12,424	14,093,491	559,744	306
Henry	36,309	12,902	36	224,401,075	17,393	147,719,980	6,610,727	512
Houston	77,605	25,223	33	437,749,394	17,355	297,297,739	13,341,217	529
Irwin	8,988	2,215	25	27,671,368	12,493	17,392,682	746,149	337
Jackson	25,343	8,659	34	111,011,906	12,820	68,518,907	2,719,583	314
Jasper	7,553	2,275	30	30,454,497	13,387	19,304,451	802,323	353
Jeff Davis	11,473	3,776	33	48,698,236	12,897	30,652,649	1,250,375	331
Jefferson	18,403	5,361	29	64,212,653	11,978	39,183,078	1,577,237	294
Jenkins	8,841	2,338	26	27,815,000	11,896	16,618,515	663,222	284
Johnson	8,660	2,507	29	28,423,481	11,338	17,367,232	674,935	269
Jones	16,579	4,529	27	70,663,763	15,603	46,580,312	2,008,854	444
Lamar	12,215	3,937	32	51,630,381	13,114	31,119,721	1,259,792	320
Lanier	5,654	1,308	23	15,491,817	11,844	9,284,132	376,843	288
Laurens	36,990	11,764	32	163,231,207	13,875	103,226,699	4,359,685	371
Lee	11,684	3,416	29	53,016,664	15,520	34,839,239	1,571,612	460
Liberty	37,583	5,483	15	73,493,440	13,404	45,613,189	1,889,796	345
Lincoln	6,949	2,228	32	26,560,078	11,921	16,114,642	641,531	288
Long	4,524	1,001	22	12,559,931	12,547	7,657,441	313,267	313
Lowndes	67,972	19,421	29	285,614,913	14,706	182,576,716	7,889,711	406
Lumpkin	10,762	3,134	29	38,652,479	12,333	23,713,113	953,379	304
Macon	14,003	3,564	25	44,841,012	12,582	27,820,469	1,170,057	328
Madison	17,747	5,790	33	77,771,969	13,432	48,656,574	1,950,587	337
Marion	5,297	1,365	26	17,272,161	12,654	10,886,680	463,966	340
McDuffie	18,546	6,283	34	80,864,646	12,870	50,093,631	2,042,655	325
McIntosh	8,046	2,100	26	24,538,268	11,685	14,708,366	583,384	278
Meriwether	21,229	6,391	30	82,318,100	12,880	51,214,421	2,114,906	331
Miller	7,038	1,758	25	20,776,785	11,818	12,682,163	516,362	294
Mitchell	21,114	6,111	29	71,862,207	11,579	42,907,095	1,812,744	297
Monroe	14,610	4,574	31	64,852,403	14,178	41,870,712	1,757,816	384
Montgomery	7,011	1,817	26	20,918,649	11,513	12,779,970	514,104	293
Morgan	11,572	3,706	32	48,933,650	13,204	30,301,429	1,264,657	341
Murray	19,685	6,931	35	91,918,873	13,262	58,322,487	2,512,892	363
Muscogee	170,108	51,472	30	806,003,176	15,640	519,285,274	22,791,417	443
Newton	34,489	12,103	35	182,524,810	15,081	116,778,455	4,918,118	406
Oconee	12,427	3,992	32	66,184,463	16,579	43,029,111	1,870,394	469
Oglethorpe	8,629	2,597	29	32,564,039	12,539	20,024,349	812,019	313
Paulding	26,042	8,178	31	129,088,433	15,785	84,061,536	3,588,226	439

TABLE 12 - 1980 PERSONAL INCOME TAX DATA – 1980 EARNINGS BY COUNTY OF RESIDENCE
(Money Amounts in Dollars)

COUNTY	POPULATION 1980 CENSUS	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY	
		TOTAL	Per 100 Residents	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN
Peach	19,151	5,607	29	90,440,994	16,130	59,357,716	2,619,329	467
Pickens	11,652	3,978	34	52,541,408	13,208	33,265,321	1,348,360	339
Pierce	11,897	3,386	28	42,018,851	12,410	26,471,562	1,023,642	302
Pike	8,937	2,798	31	38,244,106	13,668	23,675,060	984,231	352
Polk	32,386	11,207	35	153,061,414	13,658	98,047,129	4,027,692	359
Pulaski	8,950	2,646	30	37,246,472	14,077	23,632,229	1,011,025	382
Putnam	10,295	3,410	33	48,897,446	14,339	31,610,414	1,333,639	391
Quitman	2,357	448	19	5,368,203	11,983	3,383,295	148,983	333
Rabun	10,466	3,513	34	43,477,607	12,376	26,507,244	1,062,211	302
Randolph	9,599	2,406	25	27,056,085	11,250	16,348,829	671,774	279
Richmond	181,629	55,081	30	844,134,472	15,331	551,810,166	24,211,469	440
Rockdale	36,747	13,147	36	247,851,748	18,852	165,364,765	7,453,867	567
Schley	3,433	853	25	10,854,368	12,490	6,604,500	265,577	311
Screven	14,043	3,992	28	50,510,618	12,653	31,342,496	1,276,068	320
Seminole	9,057	2,516	28	32,593,063	12,954	20,284,581	950,730	338
Spalding	47,899	16,645	35	248,472,974	14,928	158,351,912	6,834,211	411
Stephens	21,763	7,876	36	104,845,998	13,312	64,904,666	2,628,627	334
Stewart	5,896	1,349	23	16,107,385	11,940	9,864,008	406,502	301
Sumter	29,360	8,556	29	123,982,177	14,491	79,255,554	3,409,348	398
Talbot	6,536	1,837	28	21,373,029	11,635	12,754,162	513,150	279
Taliaferro	2,032	622	31	6,415,437	10,314	3,786,973	149,779	241
Tattnall	18,134	4,719	26	54,645,425	11,580	32,892,775	1,300,727	276
Taylor	7,902	2,358	30	29,360,512	12,451	18,154,771	750,336	318
Telfair	11,445	3,690	32	41,663,397	11,291	24,493,927	1,049,329	284
Terrell	12,017	3,293	27	39,417,107	11,970	24,201,512	1,002,122	304
Thomas	38,098	11,802	31	170,982,429	14,488	107,813,890	4,630,245	392
Tift	32,862	10,198	31	144,005,030	14,121	91,177,550	3,863,950	379
Toombs	22,592	6,798	30	91,039,522	13,392	57,303,525	2,452,261	361
Towns	5,638	1,662	29	17,830,133	10,728	10,594,936	398,222	240
Treutlen	6,087	1,675	28	18,130,413	10,824	10,741,251	419,359	250
Troup	50,003	17,317	35	253,132,734	14,618	163,045,893	6,966,027	402
Turner	9,510	2,831	30	31,391,713	11,089	18,691,682	751,160	265
Twiggs	9,354	2,269	24	30,584,820	13,479	19,181,489	785,380	346
Union	9,390	2,721	29	29,049,178	10,676	16,540,902	626,618	230
Upson	25,998	9,111	35	119,980,456	13,169	75,567,079	3,093,841	340
Walker	56,470	16,810	30	251,305,099	14,950	161,657,496	6,816,423	405
Walton	31,211	10,308	33	146,786,926	14,241	92,740,506	3,880,885	376
Ware	37,180	11,510	31	166,460,016	14,462	107,331,244	4,568,347	397
Warren	6,583	1,816	28	21,125,524	11,633	12,652,003	501,166	276
Washington	18,842	5,450	29	75,685,457	13,887	48,666,269	2,125,310	390
Wayne	20,750	6,205	30	90,827,205	14,638	59,470,856	2,510,317	405
Webster	2,341	594	25	6,859,752	11,548	4,237,388	173,342	292
Wheeler	5,155	1,367	27	14,323,774	10,748	8,368,030	319,275	234
White	10,120	3,432	34	41,583,577	12,116	25,337,589	996,598	290
Whitfield	65,780	25,515	39	393,183,279	15,410	258,223,680	11,237,910	440
Wilcox	7,682	2,029	26	22,901,438	11,287	13,985,780	586,694	289
Wilkes	10,951	3,652	33	47,804,004	13,090	29,995,761	1,236,521	339
Wilkinson	10,368	3,036	29	47,593,970	15,677	31,801,301	1,369,475	451
Worth	18,064	5,260	29	69,280,686	13,171	43,473,937	1,809,241	344
OTHER		115,279		903,224,044	7,835	813,967,466	32,175,963	279
STATE TOTAL	5,464,265	1,949,947	36	30,808,901,457	15,800	20,647,277,254	918,162,124	471

TABLE 13 – SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY – 1981

COUNTY COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE (1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD CALENDAR YEAR					
	ADJUSTED GROSS SALES TAX	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Appling	1,928,116	78,811	388	1,059	107,959	100,961	279,445	7,132	3,827	1,161	221	19	12,360
Atkinson	591,908	19,182	428	757	47,602	45,247	2,103	2,562	1,438	280	75	3	4,358
Bacon	1,657,467	52,203	372	818	71,500	67,266	4,080	4,338	2,304	554	131	14	7,341
Baker	240,085	11,565	228	305	63,061	61,587	2,876	2,227	1,013	226	93	2	3,561
Baldwin	4,735,430	466,154	385	1,033	166,898	153,195	19,242	14,709	4,544	1,697	564	21	21,535
Banks	687,173	129,794	542	4,413	72,983	67,911	5,372	6,334	2,836	692	235	12	10,109
Barrow	2,776,083	132,443	381	952	154,516	144,565	11,961	12,827	4,867	1,821	659	54	20,228
Bartow	6,252,897	335,143	441	1,110	320,652	301,413	171,687	22,927	8,966	2,693	1,224	53	35,863
Ben Hill	2,188,155	161,528	330	1,074	110,714	100,882	4,748	7,426	2,813	1,020	295	7	11,561
Berrien	1,511,600	449,739	290	4,731	98,431	92,959	4,742	6,738	3,464	638	228	9	11,077
Bibb	35,443,148	3,576,954	368	470	921,439	846,854	87,372	75,115	16,557	7,158	2,239	189	101,258
Bleckley	1,105,330	63,867	370	907	62,024	56,814	3,851	5,059	2,152	767	172	6	8,156
Brantley	596,596	13,331	448	1,148	68,143	64,055	4,770	3,930	2,306	765	163	4	7,168
Brooks	1,151,887	58,469	257	640	133,272	126,914	4,279	6,662	3,268	706	137	24	10,797
Bryan	1,782,619	46,678	999	4,572	62,677	58,530	5,166	5,010	2,218	740	225	6	8,199
Bulloch	5,423,408	301,937	432	830	253,869	239,960	11,816	16,915	6,526	1,699	784	42	25,966
Burke	1,865,747	120,041	362	1,248	157,878	151,176	235,591	8,330	3,587	992	259	15	13,183
Butts	2,063,589	63,018	534	1,467	69,603	64,101	7,569	6,936	2,390	695	284	15	10,320
Calhoun	484,664	23,027	248	1,116	70,522	68,260	2,771	2,335	1,063	313	64	3	3,778
Camden	1,551,542	1,996,162	496	1,138	149,322	143,760	24,144	6,545	2,498	1,234	229	11	10,517
Candler	1,237,590	65,990	336	1,028	55,607	52,405	3,074	3,643	1,905	386	122	8	6,064
Carroll	8,427,115	835,091	513	444	266,751	234,735	31,318	28,575	10,326	2,914	1,203	70	43,088
Catoosa	3,580,326	449,139	594	1,436	225,496 δ	206,711	9,956	22,331	7,448	1,635	997	14	32,425
Charlton	718,512	59,893	265	1,320	82,212	78,711	4,042	3,237	1,704	533	90	5	5,569
Chatham	47,926,544	11,542,533	438	767	1,563,328	1,443,973	97,068	104,531	21,128	12,114	3,204	290	141,267
Chattahoochee	367,009	13,373	601	8,518	9,336*	8,660*	1,340	1,385	489	157	88	3	2,122
Chattooga	2,289,144	707,463	278	973	125,884	113,788	8,326	10,522	4,154	1,030	416	19	16,141
Cherokee	4,693,211	168,943	453	266	358,099	330,995	18,636	29,700	12,207	4,240	1,488	68	47,703
Clarke	17,915,657	1,286,173	482	780	498,790	468,841	35,141	33,789	7,047	2,595	1,359	102	44,892
Clay	340,828	39,220	394	1,134	29,107	27,877	1,324	1,477	662	202	35	11	2,377
Clayton	23,234,450	1,174,723	779	1,942	1,425,320	1,340,258	206,889	89,193	23,675	10,722	4,904	291	128,785
Clinch	718,544	50,793	362	2,346	63,607	60,888	3,983	2,567	1,695	448	77	5	4,792
Cobb	64,346,713	6,774,850	744	493	2,725,255	2,541,009	178,892	204,935	41,292	22,093	9,413	423	278,156
Coffee	3,772,972	186,725	365	851	182,938	172,266	8,247	11,723	5,727	1,617	456	15	19,538
Colquitt	5,480,047	312,622	361	577	270,339	255,003	11,646	16,766	6,956	2,120	484	34	26,360

TABLE 13 – SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY – 1981

COUNTY COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE(1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD CALENDAR YEAR					
	ADJUSTED GROSS SALES TAX	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Columbia	2,045,430	307,461	862	1,678	260,543	237,142	17,881	22,092	6,052	3,480	1,016	84	32,724
Cook	1,502,622	213,231	275	1,114	89,494	83,588	4,248	5,770	2,565	852	194	14	9,395
Coweta	5,373,210	446,845	442	593	303,697	266,634	106,858	24,715	7,660	2,386	1,062	40	35,863
Crawford	396,676	12,847	335	947	46,582	43,554	4,083	3,907	1,783	521	122	10	6,343
Crisp	4,813,734	237,649	447	896	149,109	141,743	4,303	8,885	3,677	1,173	543	15	14,293
Dade	1,134,914	187,786	471	1,700	67,992	62,235	4,935	6,016	2,574	455	203	11	9,259
Dawson	466,556	21,531	429	941	68,704	65,789	2,296	8,898	3,503	815	547	11	13,774
Decatur	3,469,546	1,201,676	470	2,298	210,419	199,879	11,979	11,092	4,592	1,904	350	20	17,958
DeKalb	126,519,619	8,888,758	750	1,404	3,967,769	3,671,438	211,075	294,754	40,160	20,954	9,200	827	365,895
Dodge	1,684,971	145,926	370	646	71,496	63,050	8,629	7,643	3,253	895	195	18	12,004
Dooly	1,499,384	63,280	495	2,732	124,762	119,572	5,329	4,691	2,401	620	187	11	7,910
Dougherty	22,474,790	3,508,092	487	2,514	764,368	731,762	48,057	46,263	11,947	5,956	1,826	115	66,107
Douglas	6,644,925	266,927	897	5,354	316,625	288,785	28,297	30,709	9,899	3,420	1,691	71	45,790
Early	1,498,608	1,833,637	359	702	184,546	180,158	6,953	5,282	2,455	760	146	10	8,653
Echols	24,762	844	160	73	33,420	32,446	1,441	1,009	665	122	32	0	1,828
Effingham	1,078,063	64,392	650	3,342	116,402	107,888	32,716	9,029	4,187	1,920	500	14	15,650
Elbert	2,728,730	191,828	425	556	121,428	111,218	7,984	10,290	4,725	2,320	489	18	17,742
Emanuel	2,452,350	109,801	363	1,275	153,628	144,733	8,019	9,222	3,794	874	261	15	14,166
Evans	1,514,472	87,826	390	1,706	52,299	48,931	2,698	4,075	1,923	540	121	17	6,676
Fannin	1,834,807	83,293	487	1,973	87,805	77,697	3,443	7,883	3,695	640	316	8	12,542
Fayette	2,149,429	79,577	828	1,206	289,253	273,625	14,615	22,787	7,878	2,896	1,396	62	35,019
Floyd	15,399,772	1,445,558	431	543	563,210	499,737	89,426	43,767	13,296	4,170	1,989	131	63,353
Forsyth	3,641,621	98,222	711	3,110	236,426	216,320	11,173	18,175	7,341	2,563	731	26	28,836
Franklin	2,127,932	105,276	403	403	94,227	84,525	5,381	9,909	4,179	1,160	458	23	15,729
Fulton	215,480,212	19,223,926	316	616	5,989,039	5,660,883	445,874	289,823	47,923	20,498	7,414	658	366,316
Gilmer	1,702,840	87,801	594	2,976	76,414	70,418	5,503	6,605	3,420	601	276	19	10,921
Glascock	86,381	5,574	188	597	19,668	18,447	2,042	1,178	582	141	53	2	1,956
Glynn	14,961,765	3,171,317	560	961	579,340	528,832	54,132	29,427	7,404	4,127	1,025	79	42,062
Gordon	3,806,409	389,061	485	1,930	213,210*	197,756*	10,933	15,459	6,564	1,892	742	24	24,481
Grady	2,246,082	156,540	339	842	158,253	149,311	4,795	8,640	4,203	1,299	278	22	14,442
Greene	1,267,764	49,890	428	727	76,356	71,133	7,897	4,800	1,948	517	137	9	7,411
Gwinnett	26,893,817	1,054,956	1,121	3,243	1,757,066	1,578,583	78,108	113,318	29,331	13,676	5,522	286	162,113
Habersham	3,974,165	284,870	436	1,820	146,633	133,227	15,282	13,375	5,799	1,647	488	15	21,324
Hall	15,471,645	976,996	546	400	693,140	657,524	34,822	40,459	13,615	4,622	1,502	114	60,312
Hancock	534,538	15,248	319	885	48,141	45,271	24,809	3,452	1,325	176	75	2	5,030

TABLE 13 – SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY – 1981

COUNTY COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE(1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD CALENDAR YEAR					
	ADJUSTED GROSS SALES TAX	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Haralson	1,845,746	96,462	320	881	104,162	93,779	16,667	10,909	4,213	1,001	466	21	16,610
Harris	1,444,395	71,075	513	1,112	103,170	95,814	13,967	8,793	3,303	828	409	19	13,352
Hart	2,071,276	266,737	497	595	112,576	101,404	10,510	9,736	3,636	999	387	16	14,774
Heard	351,571	19,391	461	715	46,303	43,095	138,957	3,372	1,658	383	151	2	5,566
Henry	3,756,958	164,191	773	963	275,233	253,707	22,999	23,930	8,508	2,744	1,200	72	36,454
Houston	9,959,455	1,130,726	521	1,662	474,086	440,872	23,705	43,215	10,142	5,254	2,240	151	61,002
Irwin	751,196	21,298	306	610	83,929	80,181	5,956	3,650	2,050	472	147	2	6,321
Jackson	3,735,758	240,356	446	412	179,562	168,256	10,989	13,100	5,043	1,258	548	38	19,987
Jasper	533,918	91,212	334	7,245	65,865	62,418	9,245	4,370	1,885	630	205	9	7,099
Jeff Davis	1,593,523	986,845	437	3,117	93,564*	89,099*	5,933	5,455	2,510	874	110	17	8,966
Jefferson	2,275,246	108,631	441	1,008	119,212	111,888	8,905	7,602	3,232	820	200	14	11,868
Jenkins	938,638	33,903	299	941	59,189	55,309	5,300	3,833	1,743	400	112	6	6,094
Johnson	648,067	28,599	269	652	42,822	38,573	2,931	4,253	1,817	475	85	5	6,635
Jones	1,156,231	93,507	601	780	111,795	104,412	15,918	10,147	3,855	1,356	544	24	15,726
Lamar	1,249,453	60,719	302	316	76,706	71,194	5,842	6,515	2,158	573	250	25	9,521
Lanier	480,342	15,837	343	777	30,567	28,305	1,879	2,413	1,266	287	74	2	4,022
Laurens	6,210,803	965,676	446	2,363	299,450	284,708	16,336	18,381	7,077	2,063	523	42	28,086
Lee	553,605	137,722	734	4,756	104,441	100,735	5,228	5,646	2,479	1,166	302	17	9,610
Liberty	3,112,253	425,036	699	13,800	132,331	126,374	12,308	12,872	3,608	1,382	865	40	18,767
Lincoln	462,578	30,810	335	1,385	44,801	41,546	1,992	3,250	1,482	583	88	15	5,418
Long	162,799	5,651	274	519	42,953	41,073	2,685	1,953	991	308	66	1	3,319
Lowndes	13,592,834	1,895,460	453	688	441,831	418,415	29,897	33,152	10,309	3,534	1,394	101	48,490
Lumpkin	800,672	33,899	359	1,764	75,809	70,046	7,660	5,874	2,790	789	326	18	9,797
Macon	1,609,469	548,268	408	5,021	162,062	156,889	4,934	5,936	2,490	760	150	19	9,355
Madison	670,465	21,993	372	1,893	97,152	88,203	17,555	9,910	4,251	1,303	538	20	16,022
Marion	362,322	13,107	334	1,891	44,288	42,376	1,758	2,297	1,105	201	73	5	3,681
McDuffie	2,229,942	145,917	308	790	105,110	97,209	6,178	9,073	3,430	1,137	346	12	13,998
McIntosh	882,548	25,359	458	649	56,940	52,119	3,746	3,920	1,505	550	119	17	6,111
Meriwether	2,434,892	234,197	417	1,362	125,380	116,675	9,614	11,133	3,818	830	380	27	16,188
Miller	687,205	30,930	331	866	87,350	84,121	2,857	2,965	1,695	427	75	6	5,168
Mitchell	2,602,709	88,420	380	603	154,488	146,504	8,346	8,816	3,895	1,363	248	20	14,342
Monroe	1,840,391	92,818	564	874	53,595*	47,842*	203,195	7,803	2,717	582	264	16	11,182
Montgomery	376,228	22,152	426	1,484	53,963	50,799	3,268	3,035	1,584	531	92	4	5,246
Morgan	1,773,959	305,567	526	5,566	108,654	103,940	7,116	5,853	2,619	599	252	17	9,340
Murray	1,402,956	365,883	384	7,227	130,133	120,757	6,882	9,558	5,074	1,237	527	13	16,409

TABLE 13 – SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY – 1981

COUNTY COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE(1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD CALENDAR YEAR					
	ADJUSTED GROSS SALES TAX	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Muscogee	33,351,515	2,870,880	349	675	995,735	906,286	66,702	91,594	18,322	7,810	3,282	217	121,225
Newton	4,222,731	225,452	410	926	214,798	193,015	11,211	19,008	5,888	1,898	659	39	27,472
Oconee	674,720	23,930	466	742	94,062	88,105	6,092	7,420	2,822	1,066	358	29	11,695
Oglethorpe	497,204	17,794	349	111	72,669	68,284	3,473	5,102	2,395	657	193	5	8,352
Paulding	1,815,531	34,410	500	1,992	153,916	140,440	12,975	16,342	7,840	2,051	757	57	27,047
Peach	2,308,541	272,246	373	1,523	86,988	79,965	4,859	8,410	2,812	1,143	289	33	12,687
Pickens	2,083,434	114,288	547	1,434	89,345	82,891	5,587	5,678	3,059	854	306	7	9,704
Pierce	1,123,854	30,459	365	618	91,005	84,997	5,383	5,518	2,966	937	195	8	9,624
Pike	311,043	11,583	349	1,613	56,852	52,306	3,359	5,608	2,425	586	272	16	8,907
Polk	3,757,163	241,395	318	826	203,087	163,823	13,476	16,924	6,211	1,583	678	45	25,441
Pulaski	1,103,087	47,432	235	471	62,480	58,546	3,014	4,185	1,740	650	154	9	6,738
Putnam	1,104,109	70,831	419	661	65,627	61,238	91,174	5,574	2,329	818	200	5	8,926
Quitman	90,766	4,809	373	247	11,300	10,427	700	784	331	131	11	3	1,260
Rabun	1,268,614	53,431	421	901	121,062	115,103	12,609	5,796	3,300	639	253	21	10,009
Randolph	1,272,197	62,355	362	670	65,361	61,581	3,271	3,662	1,894	387	85	7	5,835
Richmond	35,520,746	8,666,704	376	995	1,091,013	1,022,708	68,089	89,114	17,136	8,210	2,756	288	117,504
Rockdale	5,353,572	309,697	987	1,696	314,123	294,987	28,508	22,832	6,969	2,661	1,359	45	33,866
Schley	267,393	12,716	387	732	30,022	28,379	1,072	1,605	860	179	59	5	2,708
Screven	1,765,738	155,780	377	835	146,602	140,997	6,580	6,568	3,155	690	174	2	10,589
Seminole	1,469,520	98,023	358	839	75,684	71,101	3,803	4,225	2,007	941	110	11	7,294
Spalding	7,518,140	447,395	352	723	202,357*	184,065*	15,477	24,032	6,746	2,209	950	78	34,015
Stephens	3,344,417	491,318	422	403	155,813	133,697	10,220	12,405	4,207	1,480	578	40	18,710
Stewart	592,099	23,025	367	872	56,463	54,383	3,179	2,437	1,164	350	62	5	4,018
Sumter	4,835,317	436,051	475	1,802	251,760	227,629	13,805	13,255	5,370	2,289	544	27	21,485
Talbot	467,476	17,400	493	1,841	42,142	39,490	3,733	3,434	1,385	230	92	8	5,149
Taliaferro	106,625	3,035	287	496	26,543	25,537	1,097	1,279	492	102	41	0	1,914
Tattnall	1,796,913	45,093	390	1,308	118,588	111,687	7,083	7,305	3,676	1,114	221	22	12,338
Taylor	1,960,640	35,013	592	800	57,226	53,299	3,654	3,460	1,825	355	142	10	5,792
Telfair	1,379,379	107,812	290	1,313	74,519	68,182	4,158	5,427	2,554	858	113	2	8,954
Terrell	1,318,874	67,029	312	274	78,373	74,432	4,620	4,766	1,928	663	147	8	7,512
Thomas	6,474,636	450,178	408	980	292,308	275,862	11,830	17,799	6,759	2,582	578	52	27,770
Tift	5,707,107	437,408	405	1,428	254,808	242,584	17,522	14,770	6,400	2,189	578	43	23,980
Toombs	4,150,086	278,801	411	1,385	126,857	118,126	11,358	10,472	4,585	1,650	354	51	17,112
Towns	761,002	65,233	546	1,671	50,279	46,474	2,247	3,841	2,040	550	218	11	6,660
Treutlen	436,318	11,805	297	682	31,442	28,422	2,477	3,115	1,502	243	94	3	4,957

TABLE 13 – SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY – 1981

COUNTY COUNTY	SALES & USE DATA (1) $				ASSESSED PROPERTY VALUE (1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD CALENDAR YEAR					
	ADJUSTED GROSS SALES TAX	GROSS USE TAX RECEIPTS	INDEX 198[illegible] = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Troup	9,096,904	953,755	414	344	356,162	326,187	17,517	24,936	7,460	2,517	856	61	35,830
Turner	970,896	48,044	235	853	78,871	75,268	3,440	3,910	2,124	490	148	5	6,677
Twiggs	350,460	301,083	412	951	61,800*	58,178*	5,460	4,215	1,901	490	169	11	6,786
Union	1,055,862	66,516	470	1,890	84,047	78,276	2,610	5,266	3,129	667	415	10	9,487
Upson	3,200,242	146,172	292	70	186,328	172,729	9,737	13,596	4,800	1,137	427	21	19,781
Walker	4,294,054	784,293	289	611	336,535	298,162	16,831	27,282	9,469	2,330	1,129	69	40,279
Walton	3,703,499	303,874	411	438	186,202	172,752	14,472	16,138	5,965	1,641	572	46	24,362
Ware	7,038,682	439,479	392	794	231,501	213,384	21,727	16,920	6,440	2,609	612	35	26,616
Warren	494,524	106,236	316	10,098	63,635	60,797	4,016	2,789	1,137	272	95	1	4,294
Washington	2,700,005	279,907	435	592	168,096	160,278	11,905	8,075	3,733	802	171	44	12,825
Wayne	3,198,780	2,439,086	374	1,850	218,910	210,450	8,276	10,170	4,490	1,805	283	25	16,773
Webster	109,079	22,394	331	674	33,018	32,189	1,684	1,010	648	114	20	1	1,793
Wheeler	311,753	5,471	396	1,077	37,788	35,115	3,930	2,367	1,264	338	57	1	4,027
White	1,209,911	52,649	472	352	90,536	84,910	3,848	6,832	3,654	774	242	22	11,524
Whitfield	15,048,085	2,184,417	469	2,278	624,065	595,812	24,843	34,596	13,821	4,193	1,488	105	54,003
Wilcox	407,682	39,013	295	3,440	43,616	39,908	3,435	3,070	1,745	382	121	5	5,323
Wilkes	1,565,019	451,348	354	3,880	103,990	98,776	3,434	5,687	2,554	793	182	18	9,234
Wilkinson	972,346	345,991	481	975	74,796	70,209	6,130	4,675	2,265	529	139	9	7,617
Worth	1,800,526	55,828	370	961	148,764	141,893	6,758	9,723	4,808	1,063	389	25	16,008
OTHER	37,289,164	15,184,998						25,948	8,084	1,413	780	85	36,310
STATE TOTAL	1,067,156,820	126,034,328	454	481	41,954,927	39,519,112	4,128,671	2,935,301	855,073	311,642	112,517	7,282	4,221,815

* Indicates Prior Years General Property Digest Amounts.

(1) Multi-store sales tax returns were analyzed in calendar year 1967. This study established that these chain stores operated mostly in the larger trade centers. Multi-stores accounts collect approximately 35% of the total sales tax and this has been distributed as accurately as possible to the county of origin of store locations. Estimated distribution by county of receipts from February 1981 through January 1982 corresponds to business activity of January - December 1981. Adjusted gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent 3% of gross taxable sales (or purchases) without adjustment for vendors' compensation paid, penalty and interest payments, refunds, returned checks, overpayments and underpayments. The county estimates indicates place of sale rather than "consumer buying power" by place of residence. "Other" includes contractors and other categories not distributed by county. County estimates for years before 1967 are not directly comparable with the estimates for 1981. Sales tax adjustment made in 1975 for multi-store allocation by county for greater reporting accuracy.

TABLE 14 -- FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1981 Taxable Sales (Based on Sales Tax)		1981 Automobile Registrations		1980 Adj. Gross Income Reported (Ga. Returns)		1981 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Fulton	589,904	1	7,182,674	1	289,823	2	4,395,112	1	6,106,757	1	12,176	.491	7,451	10,352
DeKalb	483,024	2	4,217,320	2	294,754	1	3,367,011	2	3,882,513	2	8,731	.610	6,971	8,038
Cobb	297,694	3	2,144,891	3	204,935	3	2,387,865	3	2,719,901	3	7,205	.688	8,021	9,137
Chatham	202,226	4	1,597,552	4	104,531	5	1,091,080	5	1,541,041	6	7,900	.517	5,395	7,620
Richmond	181,629	7	1,184,025	5	89,114	8	844,134	8	1,090,797	7	6,519	.491	4,648	6,006
Muscogee	170,108	8	1,111,716	7	91,594	6	805,003	9	972,988	8	6,535	.538	4,732	5,720
Gwinnett	166,903	5	889,787	8	113,318	4	1,284,550	4	1,656,691	4	5,331	.679	7,696	9,926
Bibb	151,085	9	1,181,438	6	75,115	9	855,782	7	934,226	9	7,820	.497	5,664	6,183
Clayton	150,357	6	774,482	9	89,193	7	1,003,342	6	1,547,147	5	5,151	.593	6,673	10,290
Dougherty	100,978	10	749,160	10	46,263	10	530,063	10	779,819	10	7,419	.458	5,249	7,723
Floyd	79,800	11	513,325	13	43,767	11	440,602	11	589,163	13	6,433	.548	5,521	7,383
Houston	77,605	15	331,982	17	43,215	12	437,749	13	464,377	17	4,278	.557	5,641	5,984
Hall	75,649	12	515,721	12	40,459	13	438,241	12	692,346	11	6,817	.535	5,793	9,152
Clarke	74,498	14	597,188	11	33,789	15	371,091	15	503,982	15	8,016	.454	4,981	6,765
Lowndes	67,972	17	453,094	16	33,152	16	285,615	19	448,312	18	6,666	.488	4,202	6,596
Whitfield	65,780	13	501,602	14	34,596	14	393,183	14	620,655	12	7,625	.526	5,977	9,435
Walker	56,470	24	143,135	35	27,282	21	251,305	22	314,993	26	2,535	.483	4,450	5,578
Carroll	56,346	20	280,903	19	28,575	20	282,944	20	266,053	32	4,985	.507	5,022	4,722
Glynn	54,981	16	498,725	15	29,427	19	309,932	17	582,964	14	9,071	.535	5,637	10,603
Douglas	54,573	18	221,497	22	30,709	17	331,329	16	317,082	25	4,059	.563	6,071	5,810
Cherokee	51,699	21	156,441	34	29,700	18	291,314	18	349,631	22	3,026	.574	5,635	6,763
Troup	50,003	19	303,229	18	24,936	22	253,133	21	343,704	23	6,064	.499	5,062	6,874
Spalding	47,899	26	250,605	20	24,032	24	248,473	23	199,542*	45	5,232	.502	5,187	4,166*
Bartow	40,760	22	208,430	24	22,927	26	213,960	28	473,100	16	5,114	.562	5,249	11,607
Columbia	40,118	40	68,180	69	22,092	30	211,226	29	254,723	34	1,699	.551	5,265	6,349
Coweta	39,268	23	179,107	29	24,715	23	227,121	26	373,492	21	4,561	.629	5,784	9,511
Thomas	38,098	27	215,821	23	17,799	34	170,982	31	287,692	29	5,665	.467	4,488	7,511
Liberty	37,583	55	103,742	51	12,872	48	73,493	65	138,682	69	2,760	.342	1,955	3,690
Ware	37,180	30	234,623	21	16,920	36	166,460	32	235,111	38	6,310	.455	4,477	6,324
Catoosa	36,991	37	119,344	46	22,331	29	145,920	39	216,667	41	3,226	.604	3,945	5,857

TABLE 14 -- FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1981 Taxable Sales (Based on Sales Tax)		1981 Automobile Registrations		1980 Adj. Gross Income Reported (Ga. Returns)		1981 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Laurens	36,990	28	207,027	25	18,381	32	163,231	33	301,044	27	5,597	.497	4,413	8,139
Rockdale	36,747	25	178,452	30	22,832	27	247,852	24	323,495	24	4,856	.621	6,745	8,803
Henry	36,309	29	125,232	42	23,930	25	224,401	27	276,706	30	3,449	.659	6,180	7,621
Bulloch	35,785	32	180,780	28	16,915	37	139,504	41	251,576	35	5,052	.473	3,898	7,030
Colquitt	35,376	31	182,002	27	16,766	38	138,768	42	266,649	31	5,145	.474	3,923	7,538
Baldwin	34,686	41	157,849	33	14,709	43	160,689	34	172,437	53	4,551	.424	4,633	4,971
Newton	34,489	33	140,758	36	19,008	31	182,525	30	204,226	44	4,081	.551	5,292	5,921
Tift	32,862	34	190,237	26	14,770	42	144,005	40	260,106	33	5,789	.449	4,382	7,915
Polk	32,386	42	125,239	41	16,914	35	153,061	35	177,299	52	3,867	.523	4,726	5,475
Walton	31,211	43	123,449	44	16,138	40	146,787	38	187,224	46	3,955	.517	4,703	5,999
Gordon	30,070	39	126,880	39	15,459	41	149,978	37	208,689*	43	4,219	.514	4,988	6,940*
Sumter	29,360	38	161,177	31	13,255	46	123,982	44	241,434	37	5,490	.451	4,223	8,223
Fayette	29,043	35	71,648	64	22,787	28	241,132	25	288,240	28	2,467	.785	8,303	9,925
Forsyth	27,958	36	121,388	45	18,175	33	152,452	36	227,493	39	4,342	.650	5,453	8,137
Coffee	26,894	46	125,765	40	11,723	51	89,581	55	180,513	50	4,676	.436	3,331	6,712
Paulding	26,042	53	60,517	76	16,342	39	129,088	43	153,415	60	2,324	.628	4,957	5,891
Upson	25,998	44	106,675	49	13,596	44	119,980	45	182,466	48	4,103	.523	4,615	7,018
Decatur	25,495	48	115,651	47	11,092	53	87,258	57	211,858	42	4,536	.435	3,423	8,310
Jackson	25,343	45	124,525	43	13,100	47	111,012	47	179,245	51	4,914	.517	4,380	7,073
Habersham	25,020	47	132,472	38	13,375	45	115,330	46	148,509	64	5,295	.535	4,610	5,936
Toombs	22,592	52	138,337	37	10,472	56	91,040	52	129,484	71	6,123	.464	4,030	5,731
Chattooga	21,856	57	76,304	59	10,522	55	96,198	50	122,114	76	3,491	.481	4,401	5,587
Stephens	21,763	51	111,481	48	12,405	50	104,846	49	143,917	67	5,122	.570	4,818	6,613
Chattahoochee	21,732	153	12,234	145	1,385	155	9,180	153	10,000*	159	563	.064	422	460*
Barrow	21,293	50	92,535	52	12,827	49	109,100	48	156,526	57	4,346	.602	5,124	7,351
Meriwether	21,229	58	81,164	57	11,133	52	82,318	58	126,289	74	3,823	.524	3,878	5,949
Mitchell	21,114	61	86,757	55	8,816	70	71,862	66	154,850	58	4,109	.418	3,404	7,334
Emanuel	20,795	62	81,745	56	9,222	65	71,699	67	152,752	61	3,931	.443	3,448	7,346
Wayne	20,750	49	106,626	50	10,170	58	90,827	53	218,726	40	5,139	.490	4,377	10,541
Grady	19,845	66	74,869	61	8,640	72	63,289	79	154,106	59	3,773	.435	3,189	7,765

TABLE 14 -- FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1981 Taxable Sales (Based on Sales Tax)		1981 Automobile Registrations		1980 Adj. Gross Income Reported (Ga. Returns)		1981 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Murray	19,685	70	46,766	96	9,558	64	91,919	51	127,619	73	2,376	.486	4,669	6,483
Crisp	19,489	54	160,459	32	8,885	69	78,699	62	146,046	66	8,233	.456	4,038	7,494
Burke	19,349	56	62,192	72	8,330	74	66,930	72	386,767	19	3,214	.431	3,459	19,989
Peach	19,151	71	76,952	58	8,410	73	90,441	54	84,824	100	4,018	.439	4,723	4,429
Washington	18,842	59	90,001	54	8,075	75	75,685	64	172,183	54	4,777	.429	4.017	9,138
Elbert	18,758	60	90,958	53	10,290	57	82,255	59	119,202	79	4,849	.549	4,385	6,355
Hart	18,585	68	69,042	67	9,736	62	70,466	69	111,914	81	3,715	.524	3,792	6,022
McDuffie	18,546	67	74,332	62	9,073	66	80,865	61	103,387	88	4,008	.489	4,360	5,575
Haralson	18,422	65	61,525	73	10,909	54	88,163	56	110,446	83	3,340	.592	4,786	5,995
Jefferson	18,403	72	75,842	60	7,602	79	64,213	77	120,793	77	4,121	.413	3,489	6,564
Effingham	18,327	75	35,934	112	9,029	67	81,741	60	140,604	68	1,961	.493	4,460	7,672
Tattnall	18,134	78	59,897	77	7,305	82	54,645	82	118,770	80	3,303	.403	3,013	6,550
Worth	18,064	69	53,351	85	9,723	63	69,281	70	148,651	63	2,953	.538	3,835	8,229
Madison	17,747	82	22,349	126	9,910	60	77,772	63	105,758	86	1,259	.558	4,382	5,959
Dodge	16,955	88	56,166	82	7,643	77	63,758	78	71,679	115	3,313	.451	3,760	4,228
Jones	16,579	76	38,541	105	10,147	59	70,664	68	120,330	78	2,325	.612	4,262	7,258
Ben Hill	16,000	74	72,938	63	7,426	80	65,388	74	105,630	87	4,559	.464	4,087	6,602
Appling	15,565	63	64,272	71	7,132	83	53,111	83	380,406	20	4,129	.458	3,412	24,440
Harris	15,464	79	48,146	95	8,793	71	67,606	71	109,781	84	3,113	.569	4,372	7,099
Brooks	15,255	94	38,397	106	6,662	87	37,688	111	131,193	70	2,517	.437	2,471	8,600
Franklin	15,185	73	70,931	65	9,909	61	64,921	75	89,906	94	4,671	.653	4,275	5,921
Fannin	14,748	83	61,160	75	7,883	76	51,318	88	81,140	102	4,170	.535	3,480	5,502
Monroe	14,610	64	61,346	74	7,603	78	64,852	76	251,037*	36	4,199	.520	4,439	17,183*
Screven	14,043	80	58,857	80	6,568	89	50,511	89	147,577	65	4,191	.468	3,597	10,509
Macon	14,003	81	53,649	84	5,936	94	44,841	96	161,823	56	3,831	.424	3,202	11,556
Butts	13,665	87	68,787	68	6,936	84	56,873	81	71,670	116	5,034	.508	4,162	5,245
Berrien	13,525	89	50,387	90	6,738	86	51,864	86	97,701	90	3,725	.498	3,835	7,224
Cook	13,490	97	50,087	91	5,770	98	44,174	97	87,836	97	3,713	.428	3,275	6,511
Camden	13,371	77	51,719	88	6,545	90	60,648	80	167,904	55	3,868	.489	4,536	12,557
Early	13,158	84	49,955	93	5,282	107	44,153	98	187,111	47	3,797	.401	3,356	14,220

TABLE 14 -- FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1981 Taxable Sales (Based on Sales Tax)		1981 Automobile Registrations		1980 Adj. Gross Income Reported (Ga. Returns)		1981 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Oconee	12,427	93	22,490	125	7,420	81	66,184	73	94,197	92	1,810	.597	5,326	7,580
Dade	12,318	107	37,831	107	6,016	93	40,214	106	67,170	123	3,071	.488	3,265	5,453
Lamar	12,215	98	41,648	102	6,515	91	51,630	87	77,036	108	3,410	.533	4,227	6,307
Terrell	12,017	106	43,962	98	4,766	113	39,417	107	79,052	103	3,658	.397	3,280	6,578
Pierce	11,897	102	37,462	108	5,518	104	42,019	103	90,380	93	3,149	.464	3,532	7,597
Lee	11,684	101	18,454	131	5,646	101	53,017	84	105,963	85	1,579	.483	4,538	9,069
Pickens	11,652	85	69,448	66	5,678	100	52,541	85	88,478	96	5,960	.487	4,509	7,593
Morgan	11,572	86	59,132	79	5,853	96	48,934	90	111,056	82	5,110	.506	4,229	9,597
Jeff Davis	11,473	95	53,118	86	5,455	105	48,698	92	95,032*	91	4,630	.475	4,245	8,283*
Telfair	11,445	105	45,979	97	5,427	106	41,663	104	72,340	113	4,017	.474	3,640	6,321
Greene	11,391	104	42,258	101	4,800	112	42,553	101	79,030	104	3,710	.421	3,737	6,938
Gilmer	11,110	96	56,761	81	6,605	88	42,251	102	75,921	110	5,109	.594	3,803	6,834
Wilkes	10,951	91	52,167	87	5,687	99	47,804	93	102,210	89	4,764	.519	4,365	9,333
Dooly	10,826	100	49,980	92	4,691	114	36,724	113	124,901	75	4,617	.433	3,392	11,537
Bleckley	10,767	113	36,844	109	5,059	110	45,934	95	60,665	131	3,422	.470	4,266	5,634
Lumpkin	10,762	108	26,690	118	5,874	95	38,652	109	77,706	107	2,480	.546	3,592	7,220
Rabun	10,466	92	42,287	100	5,796	97	43,478	100	127,712	72	4,040	.554	4,154	12,203
Wilkinson	10,368	109	32,410	114	4,675	115	47,594	94	76,339	109	3,126	.451	4,590	7,363
Putnam	10,295	90	36,804	110	5,574	103	48,897	91	152,412	62	3,575	.541	4,750	14,804
Bryan	10,175	103	59,421	78	5,010	111	43,596	99	63,696	128	5,840	.492	4,285	6,260
White	10,120	99	40,331	104	6,832	85	41,584	105	86,758	95	3,985	.675	4,109	8,771
Randolph	9,599	123	42,406	99	3,662	129	27,056	126	64,852	125	4,418	.381	2,819	6,756
Turner	9,510	117	32,362	115	3,910	125	31,392	118	78,728	106	3,402	.411	3,301	8,278
Hancock	9,466	132	17,818	132	3,452	133	25,281	129	70,080	120	1,882	.365	2,671	7,403
Union	9,390	114	35,195	113	5,266	108	29,049	121	78,886	105	3,748	.561	3,094	8,401
Bacon	9,379	110	55,259	83	4,338	117	32,208	116	71,346	118	5,891	.463	3,434	7,607
Twiggs	9,354	133	11,682	148	4,215	120	30,585	119	63,638*	129	1,249	.451	3,270	6,803*
Seminole	9,057	111	48,985	94	4,225	119	32,593	114	74,904	111	5,409	.466	3,599	8,270
Irwin	8,988	121	25,039	120	3,650	130	27,671	125	86,137	99	2,786	.406	3,079	9,584
Pulaski	8,950	122	36,769	111	4,185	121	37,246	112	61,560	130	4,108	.468	4,162	6,878

TABLE 14 -- FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1981 Taxable Sales (Based on Sales Tax)		1981 Automobile Registrations		1980 Adj. Gross Income Reported (Ga. Returns)		1981 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Pike	8,937	128	10,369	151	5,608	102	38,244	110	55,665	136	1,160	.628	4,279	6,229
Oglethorpe	8,929	120	16,573	134	5,102	109	32,564	115	71,757	114	1,856	.571	3,647	8,036
Jenkins	8,841	124	31,289	116	3,833	128	27,815	124	60,609	132	3,539	.434	3,146	6,855
Banks	8,702	115	22,906	124	6,334	92	25,991	128	73,283	112	2,632	.728	2,987	8,421
Brantley	8,701	126	19,887	128	3,930	123	28,526	122	68,825	121	2,286	.452	3,278	7,910
Johnson	8,660	134	21,602	127	4,253	118	28,423	123	41,504	148	2,494	.491	3,282	4,793
Evans	8,428	118	50,483	89	4,075	122	31,548	117	51,629	139	5,990	.484	3,743	6,126
McIntosh	8,046	131	29,418	117	3,920	124	24,538	132	55,865	135	3,656	.487	3,050	6,943
Taylor	7,902	112	65,355	70	3,460	132	39,361	108	56,953	134	8,271	.438	4,981	7,207
Crawford	7,684	137	13,222	143	3,907	126	25,125	130	47,637	141	1,721	.508	3,270	6,200
Wilcox	7,682	145	13,591	142	3,070	139	22,901	135	43,343	146	1,769	.400	2,981	5,642
Jasper	7,553	125	17,796	133	4,370	116	30,454	120	71,663	117	2,356	.579	4,032	9,488
Candler	7,518	129	41,252	103	3,643	131	24,590	131	55,479	137	5,487	.485	3,271	7,379
Charlton	7,343	127	23,650	122	3,237	137	23,170	134	82,753	101	3,262	.441	3,155	11,270
Miller	7,038	130	22,907	123	2,965	141	20,777	142	86,978	98	3,255	.421	2,952	12,358
Montgomery	7,011	146	12,541	144	3,035	140	20,919	140	54,067	138	1,789	.433	2,984	7,712
Lincoln	6,949	140	15,419	140	3,250	136	26,560	127	43,538	145	2,219	.468	3,822	6,265
Clinch	6,660	135	23,952	121	2,567	143	22,132	137	64,871	124	3,596	.385	3,323	9,740
Warren	6,583	138	16,485	135	2,789	142	21,126	139	64,813	126	2,504	.424	3,209	9,846
Talbot	6,536	143	15,582	138	3,434	134	21,373	138	43,223	147	1,825	.402	2,504	5,063
Heard	6,520	119	11,720	147	3,372	135	22,736	136	182,052	49	1,798	.517	3,487	27,922
Atkinson	6,141	144	19,730	130	2,562	144	17,326	145	47,350	142	3,213	.417	2,821	7,710
Treutlen	6,087	147	14,544	141	3,115	138	18,130	143	30,899	152	2,389	.512	2,978	5,076
Stewart	5,896	142	19,738	129	2,437	145	16,107	147	57,562	133	3,348	.413	2,732	9,763
Calhoun	5,717	139	16,155	136	2,335	148	20,903	141	71,031	119	2,826	.408	3,656	12,425
Lanier	5,654	141	16,010	137	2,413	146	15,492	148	30,184	153	2,832	.427	2,740	5,339
Towns	5,638	136	25,367	119	3,841	127	17,830	144	48,721	140	4,499	.681	3,162	8,642
Marion	5,297	149	12,076	146	2,297	149	17,272	146	44,134	143	2,280	.434	3,261	8,332
Wheeler	5,155	150	10,392	150	2,367	147	14,324	149	39,045	149	2,016	.459	2,789	7,574
Dawson	4,774	116	15,551	139	8,898	68	23,335	133	68,085	122	3,257	1.864	4,888	14,262

TABLE 14 -- FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1981 Taxable Sales (Based on Sales Tax)		1981 Automobile Registrations		1980 Adj. Gross Income Reported (Ga. Returns)		1981 Net Property And Utility Digest		Per Capita Amounts of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Long	4,524	151	5,426	154	1,953	152	12,560	150	43,758	144	1,199	.432	2,776	9,672
Baker	3,808	148	8,002	153	2,227	150	9,861	152	64,463	127	2,101	.585	2,590	16,928
Clay	3,553	154	11,360	149	1,477	154	8,848	155	29,201	155	3,197	.416	2,490	8,219
Schley	3,433	152	8,913	152	1,605	153	10,654	151	29,451	154	2,596	.468	3,103	8,579
Glascock	2,382	156	2,880	158	2,042	151	8,877	154	20,489	157	1,209	.857	3,727	8,602
Quitman	2,357	159	3,026	157	784	159	5,368	159	11,127	158	1,284	.333	2,277	4,721
Webster	2,341	155	3,636	155	1,010	157	6,860	156	33,843	151	1,553	.431	2,930	14,456
Echols	2,297	157	825	159	1,009	158	5,734	158	34,887	150	359	.439	2,496	15,188
Taliferro	2,032	158	3,554	156	1,279	156	6,415	157	26,634	156	1,749	.629	3,157	13,107
Other			408		25,948		903,224							
STATE TOTALS	5,464,265		34,329,328		2,935,301		30,808,901		43,647,783		6,283	.537	5,638	7,988

*INDICATES PRIOR YEARS PROPERTY DIGESTS

NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER OF 1980 CENSUS

TABLE 15 —CORPORATION INCOME TAX RETURNS BY TAXABLE INCOME CLASS — 1980 TAX YEAR RETURNS

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME	PERCENT OF NET TAXABLE INCOME
DOMESTIC CORPORATIONS				
$1 to 5,000	6,145	11.46	12,342,002	.56
$5,000 to 10,000	2,955	5.51	21,494,649	.98
$10,000 to 25,000	5,013	9.35	83,378,101	3.81
$25,000 to 50,000	3,578	6.67	127,752,180	5.83
$50,000 to 100,000	2,607	4.86	181,690,883	8.30
$100,000 to 250,000	1,517	2.83	229,826,588	10.50
$250,000 to 500,000	521	.97	180,828,568	8.26
$500,000 to 1,000,000	273	.51	191,854,211	8.76
OVER 1,000,000	225	.42	1,160,343,848	53.00
NONE (NO TAXABLE INCOME)	30,773	57.42		
ALL DOMESTIC (TAXABLE, NONTAXABLE)	53,607	100.00	2,189,511,030	100.00
FOREIGN CORPORATIONS				
$1 to 5,000	1,580	12.90	2,636,253	.15
$5,000 to 10,000	528	4.31	3,832,439	.21
$10,000 to 25,000	827	6.75	13,726,519	.76
$25,000 to 50,000	659	5.38	23,762,956	1.32
$50,000 to 100,000	642	5.24	46,400,853	2.57
$100,000 to 250,000	648	5.29	103,275,270	5.73
$250,000 to 500,000	372	3.04	131,561,912	7.30
$500,000 to 1,000,000	250	2.04	174,900,268	9.70
OVER 1,000,000	305	2.49	1,302,105,221	72.26
NONE (NO TAXABLE INCOME)	6,439	52.56		
ALL FOREIGN (TAXABLE, NONTAXABLE)	12,250	100.00	1,802,201,691	100.00
ALL CORPORATIONS				
$1 to 5,000	7,725	11.73	14,978,255	.38
$5,000 to 10,000	3,483	5.29	25,327,088	.63
$10,000 to 25,000	5,840	8.87	97,104,620	2.43
$25,000 to 50,000	4,237	6.43	151,515,136	3.80
$50,000 to 100,000	3,249	4.93	228,091,736	5.71
$100,000 to 250,000	2,165	3.29	333,101,858	8.34
$250,000 to 500,000	893	1.36	312,390,480	7.83
$500,000 to 1,000,000	523	.79	366,754,479	9.19
OVER 1,000,000	530	.80	2,462,449,069	61.69
NONE (NO TAXABLE INCOME)	37,212	56.51		
ALL CLASSES (TAXALBE, NONTAXABLE)	65,857	100.00	3,991,712,721	100.00

Table 16 — 1981 MILLAGE RATES BY COUNTY —— ALPHABETICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	16.25	Dade	22.899	Jefferson	17.22	Richmond	24.45
Atkinson	20.60	Dawson	23.63	Jenkins	21.25	Rockdale	36.73
Bacon	19.45	Decatur	13.52	Johnson	24.50	Schley	13.59
Baker	15.57	DeKalb	35.41	Jones	18.85	Screven	16.73
Baldwin	23.66	Dodge	29.00	Lamar	23.22	Seminole	15.80
Banks	20.67	Dooly	13.95	Lanier	23.35	Spalding	37.52*
Barrow	18.96	Dougherty	18.28	Laurens	20.70	Stephens	22.45
Bartow	24.82	Douglas	34.59	Lee	19.90	Stewart	14.05
Ben Hill	19.20	Early	12.37	Liberty	18.00	Sumter	9.325
Berrien	19.25	Echols	18.92	Lincoln	20.59	Talbot	20.00
Bibb	33.246	Effingham	23.36	Long	21.57	Taliaferro	8.98
Bleckley	25.49	Elbert	25.11	Lowndes	21.68	Tattnall	16.65
Brantley	23.00	Emanuel	23.938	Lumpkin	26.08	Taylor	18.95
Brooks	16.70	Evans	19.03	Macon	14.20	Telfair	25.38
Bryan	20.07	Fannin	24.75	Madison	19.59	Terrell	15.09
Bulloch	21.04	Fayette	25.93	Marion	15.60	Thomas	20.00
Burke	9.833	Floyd	33.70	McDuffie	14.00	Tift	13.13
Butts	24.25	Forsyth	27.62	McIntosh	15.04	Toombs	22.40
Calhoun	17.30	Franklin	21.61	Meriwether	20.63	Towns	14.70
Camden	18.25	Fulton	32.53	Miller	14.70	Treutlen	20.89
Candler	16.44	Gilmer	22.85	Mitchell	16.95	Troup	18.91
Carroll	27.00	Glascock	13.93	Monroe	37.20*	Turner	19.14
Catoosa	21.298	Glynn	22.76	Montgomery	19.95	Twiggs	24.84*
Charlton	22.19	Gordon	28.03*	Morgan	11.81	Union	15.40
Chatham	25.58	Grady	19.80	Murray	21.40	Upson	28.50
Chattahoochee	18.29*	Greene	17.40	Muscogee	30.00	Walker	20.05
Chattooga	27.05	Gwinnett	24.45	Newton	26.95	Walton	20.53
Cherokee	24.04	Habersham	28.43	Oconee	19.82	Ware	22.29
Clarke	28.41	Hall	17.934	Oglethorpe	16.15	Warren	11.27
Clay	14.10	Hancock	27.80	Paulding	29.06	Washington	17.24
Clayton	32.90	Haralson	33.99	Peach	27.50	Wayne	19.25
Clinch	22.04	Harris	26.12	Pickens	32.95	Webster	16.55
Cobb	29.62	Hart	27.76	Pierce	20.51	Wheeler	15.40
Coffee	18.67	Heard	13.505	Pike	22.415	White	18.00
Colquitt	16.48	Henry	31.86	Polk	22.558	Whitfield	21.50
Columbia	22.75	Houston	29.15	Pulaski	20.77	Wilcox	24.19
Cook	20.85	Irwin	14.666	Putnam	23.24	Wilkes	14.97
Coweta	18.81	Jackson	19.72	Quitman	26.70	Wilkinson	23.34
Crawford	25.36	Jasper	23.66	Rabun	19.95	Worth	17.34
Crisp	18.80	Jeff Davis	17.00*	Randolph	16.25		

*Tentative millage rates

Table 17 — 1981 MILLAGE RATES BY COUNTY — NUMERICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Taliaferro	8.98	Calhoun	17.30	Laurens	20.70	Bartow	24.82
Sumter	9.325	Worth	17.34	Pulaski	20.77	Twiggs	24.84*
Burke	9.833	Greene	17.40	Cook	20.85	Elbert	25.11
Warren	11.27	Hall	17.934	Treutlen	20.89	Crawford	25.36
Morgan	11.81	Liberty	18.00	Bulloch	21.04	Telfair	25.38
Early	12.37	White	18.00	Jenkins	21.25	Bleckley	25.49
Tift	13.13	Camden	18.25	Catoosa	21.298	Chatham	25.58
Heard	13.505	Dougherty	18.28	Murray	21.40	Fayette	25.93
Decatur	13.52	Chattahoochee	18.29 *	Whitfield	21.50	Lumpkin	26.08
Schley	13.59	Coffee	18.67	Long	21.57	Harris	26.12
Glascock	13.93	Crisp	18.80	Franklin	21.61	Quitman	26.70
Dooly	13.95	Coweta	18.81	Lowndes	21.68	Newton	26.96
McDuffie	14.00	Jones	18.85	Clinch	22.04	Carroll	27.00
Stewart	14.05	Troup	18.91	Charlton	22.19	Chattooga	27.05
Clay	14.10	Echols	18.92	Ware	22.29	Peach	27.50
Macon	14.20	Taylor	18.95	Toombs	22.40	Forsyth	27.62
Irwin	14.666	Barrow	18.96	Pike	22.415	Hart	27.76
Miller	14.70	Evans	19.03	Stephens	22.45	Hancock	27.80
Towns	14.70	Turner	19.14	Polk	22.558	Gordon	28.03*
Wilkes	14.97	Ben Hill	19.20	Columbia	22.75	Clarke	28.41
McIntosh	15.04	Berrien	19.25	Glynn	22.76	Habersham	28.43
Terrell	15.09	Wayne	19.25	Gilmer	22.85	Upson	28.50
Union	15.40	Bacon	19.45	Dade	22.899	Dodge	29.00
Wheeler	15.40	Madison	19.59	Brantley	23.00	Paulding	29.06
Baker	15.57	Jackson	19.72	Lamar	23.22	Houston	29.15
Marion	15.60	Grady	19.80	Putnam	23.24	Cobb	29.62
Seminole	15.80	Oconee	19.82	Wilkinson	23.34	Muscogee	30.00
Oglethorpe	16.15	Lee	19.90	Lanier	23.35	Henry	31.86
Appling	16.25	Montgomery	19.95	Effingham	23.36	Fulton	32.53
Randolph	16.25	Rabun	19.95	Dawson	23.63	Clayton	32.90
Candler	16.44	Talbot	20.00	Baldwin	23.66	Pickens	32.95
Colquitt	16.48	Thomas	20.00	Jasper	23.66	Bibb	33.246
Webster	16.55	Walker	20.05	Emanuel	23.938	Floyd	33.70
Tattnall	16.65	Bryan	20.07	Cherokee	24.04	Haralson	33.99
Brooks	16.70	Pierce	20.51	Wilcox	24.19	Douglas	34.59
Screven	16.73	Walton	20.53	Butts	24.25	DeKalb	35.41
Mitchell	16.95	Lincoln	20.59	Gwinnett	24.45	Rockdale	36.73
Jeff Davis	17.00	Atkinson	20.60	Richmond	24.45	Monroe	37.20*
Jefferson	17.22	Meriwether	20.63	Johnson	24.50	Spalding	37.52
Washington	17.24	Banks	20.67	Fannin	24.75		

* Tentative millage rates

TABLE 18 — GROSS* INTANGIBLE TAX ASSESSMENTS BY COUNTY — 1981

COUNTY	TOTAL	COUNTY	TOTAL	COUNTY	TOTAL	COUNTY	TOTAL
Appling	$ 1,678	Dade	$ 7,874	Jefferson	$ 5,586	Richmond	$ 299,505
Atkinson	613	Dawson	1,035	Jenkins	3,196	Rockdale	23,846
Bacon	652	Decatur	14,155	Johnson	844	Schley	1,434
Baker	354	DeKalb	971,991	Jones	4,490	Screven	6,675
Baldwin	23,375	Dodge	9,856	Lamar	5,165	Seminole	2,544
Banks	3,081	Dooly	2,377	Lanier	1,567	Spalding	34,878
Barrow	13,934	Dougherty	86,730	Laurens	14,852	Stephens	10,637
Bartow	36,336	Douglas	9,538	Lee	3,595	Stewart	4,511
Ben Hill	8,247	Early	27,290	Liberty	5,712	Sumter	32,366
Berrien	1,192	Echols	238	Lincoln	724	Talbot	2,651
Bibb	283,356	Effingham	5,234	Long	507	Taliaferro	754
Bleckley	6,050	Elbert	13,930	Lowndes	51,387	Tattnall	1,982
Brantley	610	Emanuel	7,059	Lumpkin	2,215	Taylor	2,189
Brooks	6,310	Evans	2,737	Macon	11,365	Telfair	4,472
Bryan	1,593	Fannin	4,402	Madison	7,739	Terrell	7,081
Bulloch	13,506	Fayette	17,928	Marion	1,892	Thomas	126,113
Burke	6,447	Floyd	85,185	McDuffie	17,893	Tift	18,186
Butts	5,590	Forsyth	9,551	McIntosh	2,249	Toombs	9,606
Calhoun	3,409	Franklin	5,118	Meriwether	8,015	Towns	3,572
Camden	5,259	Fulton	3,572,571	Miller	4,209	Treutlen	2,019
Candler	3,044	Gilmer	3,323	Mitchell	8,157	Troup	72,360
Carroll	34,088	Glascock	591	Monroe	12,850	Turner	1,615
Catoosa	7,536	Glynn	197,783	Montgomery	2,063	Twiggs	1,531
Charlton	3,432	Gordon	14,213	Morgan	11,242	Union	1,936
Chatham	408,982	Grady	23,161	Murray	4,366	Upson	21,906
Chattahoochee	157	Greene	8,051	Muscogee	716,582	Walker	42,656
Chattooga	22,150	Gwinnett	131,652	Newton	19,922	Walton	20,404
Cherokee	15,284	Habersham	11,918	Oconee	5,005	Ware	29,635
Clarke	126,470	Hall	69,125	Oglethorpe	2,075	Warren	1,688
Clay	2,399	Hancock	5,742	Paulding	3,225	Washington	11,409
Clayton	43,392	Haralson	16,066	Peach	17,779	Wayne	4,115
Clinch	2,179	Harris	23,777	Pickens	5,347	Webster	1,295
Cobb	413,891	Hart	12,011	Pierce	2,202	Wheeler	816
Coffee	6,509	Heard	863	Pike	3,336	White	4,437
Colquitt	26,054	Henry	19,887	Polk	13,587	Whitfield	91,883
Columbia	20,250	Houston	25,506	Pulaski	4,059	Wilcox	959
Cook	1,945	Irwin	2,925	Putnam	4,989	Wilkes	13,404
Coweta	47,969	Jackson	13,476	Quitman	331	Wilkinson	2,854
Crawford	961	Jasper	7,049	Rabun	8,892	Worth	5,670
Crisp	9,563	Jeff Davis	7,739	Randolph	9,052	TOTAL	9,001,161

* These figures are computer prepared without consideration for charge offs or refunds.

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